

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants, LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On December 29, 2006, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Supplemental Application for Supplemental Order Under 11 U.S.C. § 327(e) and Fed. R. Bankr. P. 2014 and 2016 Authorizing Expansion of Scope of Employment of Mayer, Brown Rowe & Maw LLP as Special Outsourcing Counsel to Debtors to Include Business Process Outsourcing Services, Nunc Pro Tunc to July 1, 2006 ("Mayer Brown Supplemental Retention Application") (Docket No. 6346) [a copy of which is attached hereto as Exhibit D]
- 2) Supplemental Application for Order Under 11 U.S.C. §§ 327(a) and 328 and Fed. R. Bankr. P. 2014 Expanding the Scope of Retention of PricewaterhouseCoopers LLP to Provide Due Diligence Services Nunc Pro Tunc to December 15, 2006 ("PwC Supplemental Retention Application") (Docket No. 6347) [a copy of which is attached hereto as Exhibit E]

On December 29, 2006, I caused to be served the document listed below upon the parties listed on Exhibit F hereto via overnight delivery:

- 3) Supplemental Application for Supplemental Order Under 11 U.S.C. § 327(e) and Fed. R. Bankr. P. 2014 and 2016 Authorizing Expansion of Scope of Employment of Mayer, Brown Rowe & Maw LLP as Special Outsourcing Counsel to Debtors to Include Business Process Outsourcing Services, Nunc Pro Tunc to July 1, 2006 ("Mayer Brown Supplemental Retention

Application") (Docket No. 6346) [a copy of which is attached hereto as Exhibit D]

On December 29, 2006, I caused to be served the document listed below upon the parties listed on Exhibit G hereto via overnight delivery:

- 4) Supplemental Application for Order Under 11 U.S.C. §§ 327(a) and 328 and Fed. R. Bankr. P. 2014 Expanding the Scope of Retention of PricewaterhouseCoopers LLP to Provide Due Diligence Services Nunc Pro Tunc to December 15, 2006 ("PwC Supplemental Retention Application") (Docket No. 6347) [a copy of which is attached hereto as Exhibit E]

Dated: January 4, 2007

/s/ Evan Gershbein
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 4th day of January, 2007, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Shannon J. Spencer

Commission Expires: 6/20/10

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International Flextronics International USA, Inc.	Carrie L. Schiff Paul W. Anderson	305 Interlocken Parkway 2090 Fortune Drive		Broomfield San Jose	CO CA	80021 95131	303-927-4853 408-428-1308	303-652-4716	cschiff@flextronics.com paul.anderson@flextronics.com	Counsel to Flextronics International Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Shieler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com slivinski@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue 1701 Pennsylvania Avenue, NW		Huntersville Washington	NC DC	28078 20006	704-992-5075 202-857-0620	866-585-2386 202-659-4503	valerie.venable@ge.com lhassel@groom.com	Creditor Committee Member Counsel to Employee Benefits
Groom Law Group	Lonie A. Hassel			Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	
Hodgson Russ LLP	Stephen H. Gross	152 West 57th Street	35th Floor	New York	NY	10019	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com thomas.f.maher@chase.com richard.duker@jpmorgan.com gianni.russello@jpmorgan.com vilma.francis@jpmorgan.com	UCC Professional
JPMorgan Chase Bank, N.A.	Thomas F. Maher, Richard Duker, Gianni Russello	270 Park Avenue		New York	NY	10017	212-270-0426	212-270-0430		Postpetition Administrative Agent
JPMorgan Chase Bank, N.A.	Vilma Francis	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016		Prepetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	James Le	12910 Culver Blvd.	Suite I	Los Angeles	CA	90066	310-751-1511	310-751-1561	jle@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Law Debenture Trust of New York	Daniel R. Fisher	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	idejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirofinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	212-735-8603	917-522-3103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	ServeAG@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	202-326-4020	202-326-4112	landy.ralph@pbgc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	garrick.sandra@pbgc.gov efile@pbgc.gov	Counsel to Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	1270 Avenue of the Americas	Suite 2500	New York	NY	10020-1801	212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-848-4000	212-848-7179	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com jlyons@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	212-319-8500	212-319-8505	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altoqut@teamtoqut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805 212-668-2255 does not take service via fax		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500			Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosie LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbye@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	152 West 57th Street	35th Floor	New York	NY	10019	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Thomas F. Maher, Richard Duker, Gianni Russello	270 Park Avenue		New York	NY	10017	212-270-0426	212-270-0430	thomas.f.maher@chase.com richard.duker@jpmorgan.com gianni.russello@jpmorgan.com	Postpetition Administrative Agent
JPMorgan Chase Bank, N.A.	Vilma Francis	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	vilma.francis@jpmorgan.com	Prepetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	James Le	12910 Culver Blvd.	Suite I	Los Angeles	CA	90066	310-751-1511	310-751-1561	jle@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	idejonker@mwe.com	Counsel to Recticel North America, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirofinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	ServeAG@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	efile@pbqc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	landy.ralph@pbqc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	1270 Avenue of the Americas	Suite 2500	New York	NY	10020-1801	2122185500	2122185526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com jlyons@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	didoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675		610-230-3064	310-687-1052	david.boyle@airgas.com	Counsel to Airgas, Inc.
Ajamie LLP	Thomas A. Ajamie	711 Louisiana	Suite 2150	Houston	TX	77002		713-860-1600	713-860-1699	tajamie@ajamie.com	Counsel to SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
Akin Gump Strauss Hauer & Feld, LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-552-6696	310-229-1001	pgurfein@akingump.com	Counsel to Wamco, Inc.
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	949-553-8354	mgreger@allenmatkins.com	Counsel to Kilroy Realty, L.P.
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	212-922-3891	craig.freeman@alston.com	Counsel to Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	404-253-8554	dconnolly@alston.com dwender@alston.com	Counsel to Cadence Innovation, LLC
Ambrake Corporation	Brandon J. Kessinger	300 Ring Road		Elizabethtown	KY	42701		270-234-5428	270-737-3044	bkessinger@akebono-usa.com	Representative for Ambrake Corporation
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868		steven.keyes@aam.com	Representative for American Axle & Manufacturing, Inc.
Andrews Kurth LLP	Gogi Malik	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	214-659-4401	gogimalik@andrewskurth.com	Counsel to ITW Mortgage Investments IV, Inc.
Andrews Kurth LLP	Monica S. Blacker	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	214-659-4401	mblacker@andrewskurth.com	Counsel to ITW Mortgage Investments IV, Inc.
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167		212-692-8251	212-867-6395	lwalzer@angelogordon.com	
Anglin, Flewelling, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	626-577-7764	mtf@afrc.com	Counsel to Stanley Electric Sales of America, Inc.
Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Cohen.Mitchell@arentfox.com	Counsel to Pullman Bank and Trust Company
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Hirsh.Robert@arentfox.com	Counsel to Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	404-873-8121	dladdin@agg.com	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	202-942-5999	joel_gross@aporter.com	Counsel to CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	519-650-6520	calloway@atsautomation.com	Company
Barack, Ferrazzano, Kirschbaum Perlman, & Nagelberg LLP	Kimberly J. Robinson	333 West Wacker Drive	Suite 2700	Chicago	IL	60606		312-629-5170	312-984-3150	kim.robinson@bfkpn.com	Counsel to Motion Industries, Inc.
Barack, Ferrazzano, Kirschbaum Perlman, & Nagelberg LLP	William J. Barrett	333 West Wacker Drive	Suite 2700	Chicago	IL	60606		312-629-5170	312-984-3150	william.barrett@bfkpn.com	Counsel to Motion Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	alan.mills@btlaw.com	Counsel to Mays Chemical Company
Barnes & Thornburg LLP	John T. Gregg	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3930	626-742-3999	john.gregg@btlaw.com	Counsel to Priority Health; Clarion Corporation of America
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	mark.owens@btlaw.com	Counsel to Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	michael.mccrory@btlaw.com	Counsel to Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3936	616-742-3999	pmears@btlaw.com	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	wendy.brewer@btlaw.com	Counsel to Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	617-422-0383	ffm@bostonbusinesslaw.com	Counsel to Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	765-640-1332	tom@beemanlawoffice.com	Counsel to Madison County (Indiana) Treasurer
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	2125541444	hannah@blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees Retirement System of Mississippi; Raiffeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Bernstein Litowitz Berger & Grossman	John P. Coffey	1285 Avenue of the Americas		New York	NY	10019		212-554-1409	2125541444	sean@blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Bernstein Litowitz Berger & Grossman	Wallace A. Showman	1285 Avenue of the Americas		New York	NY	10019		212-554-1429	212-554-1444	wallace@blbglaw.com	Counsel to SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226		313-496-1200	313-496-1300	murph@berrymoorman.com	Counsel to Kamax L.P.; Optrex America, Inc.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	klaw@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	lschwab@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.; Soletron Corporation; Soletron De Mexico SA de CV; Soletron InvoTronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	pcostello@bbslaw.com	Soletron Corporation; Soletron de Mexico SA de CV; Soletron InvoTronics and Coherent, Inc.
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	tgaa@bbslaw.com	Counsel to Veritas Software Corporation
Bingham McHale LLP	John E Taylor Michael J Alerding Whitney L Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	317-236-9907	jtaylor@binghammchale.com maldering@binghammchale.com wmosby@binghammchale.com	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Blank Rome LLP	Bonnie Glantz Fatell	Chase Manhattan Centre	1201 Market Street, Suite 800	Wilmington	DE	19801		302-425-6423	302-428-5110	fatell@blankrome.com	Counsel to Special Devices, Inc.
Blank Rome LLP	Marc E. Richards	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-885-5000	212-885-5002	mrichards@blankrome.com	Counsel to DENSO International America, Inc.
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	313-393-7579	rmcdowell@bodmanllp.com	Counsel to Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibracoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	chill@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	csullivan@bsk.com	Counsel to Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	sdonato@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Bose McKinney & Evans LLP	Jeannette Eisan Hinshaw	135 N. Pennsylvania Street	Suite 2700	Indianapolis	IN	46204		317-684-5296	317-684-5173	jhinshaw@boselaw.com	Counsel to Decatur Plastics Products, Inc. and Eikenberry & Associates, Inc.; Lorentson Manufacturing, Company, Inc.; Lorentson Tooling, Inc.; L & S Tools, Inc.; Hewitt Tool & Die, Inc.
Boult, Cummings, Connors & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	amcmullen@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Connors & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	rjones@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Brembo S.p.A.	Massimiliano Cini	Administration Department via Brembo 25	24035 Curno BG	Bergamo			Italy	00039-035-605-529	0039-035-605-671	massimiliano_cini@brembo.it	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	856-853-9933	dludman@brownconnery.com	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	415-227-0770	schristianson@buchalter.com	Counsel to Oracle USA, Inc.; Oracle Credit Corporation
Burr & Forman LLP	Michael Leo Hall	420 North Twentieth Street	Suite 3100	Birmingham	AL	35203		(205) 458-5367	(205) 244-5651	mhall@burr.com	Counsel to Mercedes-Benz U.S. International, Inc

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000	732-205-6777	jonathan.greenberg@engelhard.com	Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Robert Usadi	80 Pine Street		New York	NY	10005		212-701-3000	212-269-5420	rusadi@cahill.com	Counsel to Engelhard Corporation
											Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	212-644-5123	driggio@candklaw.com	Counsel to Cascade Die Casting Group, Inc.
Carson Fischer, P.L.C.	Robert A. Weisberg	300 East Maple Road	Third Floor	Birmingham	MI	48009-6317		248-644-4840	248-644-1832	rweisberg@carsonfischer.com	Counsel to STMicroelectronics, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	212-732-3232	cahn@clm.com	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	313-965-8252	japplebaum@clarkhill.com	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	313-965-8252	sdeeby@clarkhill.com	Counsel to ATS Automation Tooling Systems Inc.
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	313-965-8252	rgordon@clarkhill.com	Counsel to Arnese Electricos Automotrices, S.A. de C.V.; Cordaflex, S.A. de C.V.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	maofiling@cgsh.com	Counsel to Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	maofiling@cgsh.com	Counsel to Nova Chemicals, Inc.
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	412-209-1837	tmaxson@cohenlaw.com	Counsel to International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohen, Weiss & Simon LLP	Joseph J. Vitale Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238	646-473-8238	jvitale@cwsny.com bceccotti@cwsny.com	Counsel to Floyd Manufacturing Co., Inc.
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103		860-493-2200	860-727-0361	srosen@cb-shea.com	Counsel to Averitt Express, Inc.
Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203		615-321-0555	615-321-9555	amalone@colwinlaw.com	Counsel to Brazeway, Inc.
Conlin, McKenney & Philbrick, P.C.	Bruce N. Elliott	350 South Main Street	Suite 400	Ann Arbor	MI	48104		734-971-9000	734-971-9001	Elliott@cmplaw.com	Counsel to ORIX Warren, LLC
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	302-658-0380	wisler@cblh.com	
								203-862-8200	203-629-1977	mlee@contrariancapital.com jstanton@contrariancapital.com wraime@contrariancapital.com solax@contrariancapital.com	Counsel to Contrarian Capital Management, L.L.C.
Contrarian Capital Management, L.L.C.	Mark Lee, Janice Stanton, Bill Raine, Seth Lax	411 West Putnam Avenue	Suite 225	Greenwich	CT	06830		(203) 862-8231	(203) 629-1977		
Coolidge, Wall, Womsley & Lombard Co. LPA	Sylvie J. Derrien	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	derrien@coolaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Coolidge, Wall, Womsley & Lombard Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	Pretekin@coolaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Coolidge, Wall, Womsley & Lombard Co. LPA	Steven M. Wachstein	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	wachstein@coolaw.com	Paralegal/Counsel to Cornell University
Cornell University	Nancy H. Pagliaro	Office of University Counsel	300 CCC Building, Garden Avenue	Ithaca	NY	14853-2601		607-255-5124	607-254-3556	nhp4@cornell.edu	Special Counsel to the Debtor
Covington & Burling	Susan Power Johnston	1330 Avenue of the Americas		New York	NY	10019		212-841-1005	646-441-9005	sjohnston@cov.com	

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Cox, Hodgman & Giarmarco, P.C.	Sean M. Walsh, Esq.	Tenth Floor Columbia Center	101 W. Big Beaver Road	Troy	MI	48084-5280		248-457-7000	248-457-7001	swalsh@chqlaw.com	Counsel to Nissan Automotive Corporation
Curtin & Heefner, LLP	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	215-736-3647	dpm@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtin & Heefner, LLP	Robert Szwajkos	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	215-736-3647	rsz@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Curtis, Mallet-Prevost, Colt & Mosle LLP	Andrew M. Thau	101 Park Avenue		New York	NY	10178-0061		212-696-8898	917-368-8898	athau@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd.
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766		248-576-5741		krk4@daimlerchrysler.com	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	716-856-5510	wsavino@damonmorey.com	Counsel to Relco, Inc.; The Durham Companies, Inc.
Daniels & Kaplan, P.C.	Jay Selanders	2405 Grand Boulevard	Suite 900	Kansas City	MO	64108-2519		816-221-3086	816-221-3006	selanders@danielsandkaplan.com	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	248-350-7772	carol_sowa@denso-diam.com	Counsel to Denso International America, Inc.
Deputy Attorney General	Amina Maddox	R.J. Hughes Justice Complex	P.O. Box 106	Trenton	NJ	08625		609-984-0183	609-292-6266	amina.maddox@dol.lps.state.nj.us	Deputy Attorney General - State of New Jersey
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017		212-682-4940	212-682-4942	gdiConza@dlawpc.com	Counsel to Tyz-Air Plastics, Inc.; Furukawa Electric North America APD
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	513-977-8141	john.persiani@dinslaw.com	Counsel to The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Elena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	410-580-3001	richard.kremen@dlapiper.com	Counsel to Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	andrew.kassner@dbr.com	Counsel to Penske Truck Leasing Co., L.P.
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	david.aaronson@dbr.com	Counsel to Penske Truck Leasing Co., L.P. and Quaker Chemical Corporation
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	dmdelphi@duanemorris.com	Counsel to ACE American Insurance Company
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	973-424-2001	jlemkin@duanemorris.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; Hosiden America Corporation and Samtech Corporation
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	wmsimkulak@duanemorris.com	Counsel to ACE American Insurance Company
Eckert Seamans Cherin & Mellott LLC	Michael G. Busenkell	300 Delaware Avenue	Suite 1360	Wilmington	DE	19801		302-425-0430	302-425-0432	mbusenell@eckertseamans.com	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	212-715-8000	ayala.hassell@eds.com	Representative for Electronic Data Systems Corporation
Entergy Services, Inc.	Alan H. Katz	7411 Highway 51 North		Southaven	MS	38671				akatz@entergy.com	Company
Erman, Teicher, Miller, Zucker & Freedman, P.C.	David H. Freedman	400 Galleria Officentre	Ste. 444	Southfield	MI	48034		248-827-4100	248-827-4106	dfreedman@ermanteicher.com	Counsel to Doshi Pretti International, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Ettelman & Hochheiser, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	516-227-6307	gettelman@e-hlaw.com	Counsel to Jon Ballin
Fagel Haber LLC	Gary E. Green	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	312-580-2201	ggreen@fagelhaber.com	Counsel to Aluminum International, Inc.
Fagel Haber LLC	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	312-580-2201	newman@fagelhaber.com	Counsel to Aluminum International, Inc.
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	866-890-3061	charles@filardi-law.com	Counsel to Federal Express Corporation
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	212-422-6836	tdonovan@finkgold.com	Counsel to Pillarhouse (U.S.A.) Inc.
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	312-832-4700	jmurch@foley.com	Counsel to Kuss Corporation
Foley & Lardner LLP	John A. Simon	One Detroit Center	Suite 2700	Detroit	MI	48226-3489		313-234-7100	313-234-2800	jsimon@foley.com	Counsel to Ernst & Young LLP
Foley & Lardner LLP	Michael P. Richman	90 Park Avenue	37th Floor	New York	NY	10016-1314		212-682-7474	212-687-2329	mrichman@foley.com	Counsel to Ernst & Young LLP
Fox Rothschild LLP	Fred Stevens	13 East 37th Street	Suite 800	New York	NY	10016		212-682-7575	212-682-4218	fstevens@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212		609-348-4515	609-348-6834	mviscount@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	608-848-6357	trikkers@rikkerslaw.com	Counsel to Southwest Metal Finishing, Inc.
Gazes LLC	Ian J. Gazes	32 Avenue of the Americas		New York	NY	10013		212-765-9000	212-765-9675	ian@gazesllc.com	Counsel to Setech, Inc.
Gazes LLC	Eric Wainer	32 Avenue of the Americas	Suite 1800	New York	NY	10013		212-765-9000	212-765-9675	office@gazesllc.com	Counsel to Setech, Inc.
Gibbons, Del Deo, Dolan, Griffinger & Vecchione	David N. Crapo	One Riverfront Plaza		Newark	NJ	07102-5497		973-596-4523	973-639-6244	dcrapo@gibbonslaw.com	Counsel to Epcos, Inc.
Goldberg, Stinnett, Meyers & Davis	Merle C. Meyers	44 Montgomery Street	Suite 2900	San Francisco	CA	94104		415-362-2392	415-362-2392	mmeyers@qsmclaw.com	Counsel to Alps Automotive, Inc.
Goodwin Proctor LLP	Allan S. Brilliant	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	abrilliant@goodwinproctor.com	Counsel to UGS Corp.
Goodwin Proctor LLP	Craig P. Druehl	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	cdruehl@goodwinproctor.com	Counsel to UGS Corp.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	212-269-2540	bmehlsack@gklaw.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	617-574-4112	pbilowz@goulstonstorrs.com	Counsel to Thermotech Company
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	212-755-6503	jeisenhofer@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Grant & Eisenhofer P.A.	Sharan Nirmul	1201 North Market Street	Suite 2100	Wilmington	DE	19801		302-622-7000	302-622-7100	snirmul@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	mrr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Gratz, Miller & Brueggeman, S.C.	Timothy C. Hall	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	tch@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debblor, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	513-651-3836	mdebblor@graydon.com	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	314-241-8624	ckm@greensfelder.com jpb@greensfelder.com	Counsel to ARC Automotive, Inc.
Guaranty Bank	Herb Reiner	8333 Douglas Avenue		Dallas	TX	75225		214-360-2702	214-360-1940	herb.reiner@guarantygroup.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	212-765-0964	cbattaglia@halperinlaw.net ahalperin@halperinlaw.net jdias@halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc.
Hancock & Estabrook LLP	R. John Clark Esq.	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	315-471-3167	rjclark@hancocklaw.com	Counsel to Alliance Precision Plastics Corporation
Harris D. Leinwand	Harris D. Leinwand	350 Fifth Avenue	Suite 2418	New York	NY	10118		212-725-7338	212-244-6219	hleinwand@aol.com	Counsel to Baker Hughes Incorporated; Baker Petrolite Corporation
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	212-918-8989	judith.elkin@haynesboone.com	Counsel to Highland Capital Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	713-547-2600	lenard.parkins@haynesboone.com kenric.kattner@haynesboone.com	Counsel to Highland Capital Management, L.P.
Heller Ehrman LLP	Carren Shulman Timothy Mehok	Times Square Tower	Seven Times Square	New York	NY	10036		212-832-8300	212-763-7600	carren.shulman@hellerehrman.com timothy.mehok@hellerehrman.com	Counsel to @Road, Inc.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	212-545-3360	prubin@herrick.com	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Anne Marie Kennelly	3000 Hanover St., M/S 1050		Palo Alto	CA	94304		650-857-6902	650-852-8617	anne.kennelly@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Glen Dumont	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4750	908-898-4137	glen.dumont@hp.com	Counsel to Hewlett-Packard Financial Services Company
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	740-940-7539	ken.higman@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	908-898-4133	sharon.petrosino@hp.com	Counsel to Hewlett-Packard Financial Services Company
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	315-425-8576	echarlton@hiscockbarclay.com	Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Julia S. Kreher	One M&T Plaza	Suite 2000	Buffalo	NY	14203		716-848-1330	716-819-4645	jkreher@hodgsonruss.com	Counsel to Hexcel Corporation
Hodgson Russ LLP	Stephen H. Gross, Esq.	230 Park Avenue	17th Floor	New York	NY	10169		212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Hogan & Hartson L.L.P.	Audrey Moog	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	202-637-5910	amoog@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	202-637-5910	ecdolan@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	212-918-3100	sagolden@hhlaw.com	Counsel to XM Satellite Radio Inc.
Holme Roberts & Owen, LLP	Elizabeth K. Flaagan	1700 Lincoln	Suite 4100	Denver	CO	80203		303-861-7000	303-866-0200	elizabeth.flaagan@hro.com	Counsel to CoorsTek, Inc.; Corus, L.P.
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	313-465-7315	dbaty@honigman.com	Counsel to Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	313-465-7549	tsable@honigman.com	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	419-255-9121	jrhunter@hunterschank.com	Counsel to ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624		419-255-4300	419-255-9121	tomschank@hunterschank.com	Counsel to ZF Group North America Operations, Inc.
Hunton & Williams LLP	Michael P. Massad, Jr.	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	214-880-0011	mmassad@hunton.com	Counsel to RF Monolithics, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	214-880-0011	sholmes@hunton.com	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	716-855-0874	ae@hurwitzfine.com	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	317-236-2219	Ben.Caughey@icemiller.com	Counsel to Sumco, Inc.
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	408-501-2488	greg.bibbes@infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	765-456-3836	jeffery.gillespie@infineon.com	Global Account Manager for Infineon Technologies North America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
InPlay Technologies Inc	Heather Beshears	234 South Extension Road		Mesa	AZ	85201				heather@inplaytechnologies.com	Creditor
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	202-778-2641	rgriffin@iuoe.org	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jaffe, Raitt, Heuer & Weiss, P.C.	Paige E. Barr	27777 Franklin Road	Suite 2500	Southfield	MI	48034		248-351-3000	248-351-3082	pbarr@jaffelaw.com	Counsel to Trutron Corporation
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	231-728-2206	JRS@Parmenterlaw.com	Counsel to Port City Die Cast and Port City Group Inc
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	312-840-7381	rpeterson@jenner.com	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC and Tenneco Inc.
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	212-755-7306	sifriedman@jonesday.com	Counsel to WL, Ross & Co., LLC
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	312-577-4733	john.sieger@kattenlaw.com	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	212-836-8689	rsmolev@kayescholer.com	Counsel to InPlay Technologies Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	614-464-2634	kcookson@keglerbrown.com	Counsel to Solution Recovery Services
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Rily	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	206-623-3384	lsarko@kellerrohrback.com claufenberg@kellerrohrback.com eriley@kellerrohrback.com	Counsel to Neal Folk, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	602-248-2822	ggotto@kellerrohrback.com	Counsel to Neal Folk, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kelley Drye & Warren, LLP	Mark I. Bane	101 Park Avenue		New York	NY	10178		212-808-7800	212-808-7897	mbane@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Mark. R. Somerstein	101 Park Avenue		New York	NY	10178		212-808-7800	212-808-7897	msomerstein@kelleydrye.com	Counsel to the Pension Benefit Guaranty Corporation
Kennedy, Jennick & Murray	Larry Magarik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	lmagarik@kjmllabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	sjennik@kjmllabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	tkennedy@kjmllabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communications Workers of America
King & Spalding, LLP	H. Slayton Dabney, Jr.	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	212-556-2222	sdabney@kslaw.com	Counsel to KPMG LLP
Kirkpatrick & Lockhart Nicholson Graham LLP	Bill Dimos									bdimos@kslaw.com	Counsel to Wilmington Trust Company, as Indenture trustee
	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	212-536-3901	efox@kling.com	
Klett Rooney Lieber & Schorling	Eric L. Schnabel	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		(302) 552-4200		schnabel@klettrooney.com	Counsel to Entergy
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	DeWitt Brown									dbrown@klettrooney.com	
Kutchin & Rufo, P.C.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	330-497-4020	sosimmerman@kwgd.com	Counsel to for Millwood, Inc.
Kutchin & Rufo, P.C.	Edward D. Kutchin	155 Federal Street	17th Floor	Boston	MA	02110-1727		617-542-3000	617-542-3001	ekutchin@kutchinrufo.com	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	155 Federal Street	17th Floor	Boston	MA	02110-1727		617-542-3000	617-542-3001	knorthrup@kutchinrufo.com	Counsel to Parlex Corporation
Lambert, Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518		smcook@lambertleser.com	Counsel to Linamar Corporation
Latham & Watkins	Erika Ruiz	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	erika.ruiz@lw.com	UCC Professional
Latham & Watkins	Henry P. Baer, Jr.	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	henry.baer@lw.com	UCC Professional
Latham & Watkins	John W. Weiss	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	john.weiss@lw.com	UCC Professional
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	212-751-4864	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	mitchell.seider@lw.com	UCC Professional
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	610-738-1217	mkohayer@aol.com	Counsel to A-1 Specialized Services and Supplies Inc
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	520-879-4705	rcharles@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	602-734-3824	sfreeman@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Linear Technology Corporation	John England, Esq.	General Counsel for Linear Technology Corporation	1630 McCarthy Blvd.	Milpitas	CA	95035-7417		408-432-1900	408-434-0507	jengland@linear.com	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	512-443-5114	austin.bankruptcy@publicans.com	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	4692215002	dallas.bankruptcy@publicans.com	Counsel to Dallas County and Tarrant County
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	713-844-3503	houston.bankruptcy@publicans.com	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000		gschwed@loeb.com	Counsel to Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	212-407-4990	whawkins@loeb.com	Counsel to Industrial Ceramics Corporation
Lord, Bissel & Brook	Timothy W. Brink	115 South LaSalle Street		Chicago	IL	60603		312-443-1832	312-443-896-6432	tbrink@lordbissell.com	Counsel to Sedgwick Claims Management Services, Inc.
Lord, Bissel & Brook	Timothy S. McFadden	115 South LaSalle Street		Chicago	IL	60603		312-443-0370	312-896-6394	tmcfadden@lordbissell.com	Counsel to Methode Electronics, Inc.
Lord, Bissel & Brook LLP	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-947-8304	212-947-1202	kwash@lordbissell.com	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	212-262-7402	bnathan@lowenstein.com	Counsel to Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	levee@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	krosen@lowenstein.com	Counsel to Cerberus Capital Management, L.P.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	metkin@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	scargill@lowenstein.com	Counsel to Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	vdagostino@lowenstein.com	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	419-867-8909	egc@lydenlaw.com	Counsel to Metro Fibres, Inc.
MacDonald, Illig, Jones & Britton LLP	Richard J. Parks	100 State Street	Suite 700	Erie	PA	16507-1459		814-870-7754	814-454-4647	rparks@mijb.com	Counsel to Ideal Tool Company, Inc.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	303-957-2098	jlanden@madisoncap.com	Representative for Madison Capital Management
Margulies & Levinson, LLP	Jeffrey M. Levinson, Esq. Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	216-514-4936	jml@ml-legal.com lmc@ml-legal.com	Counsel to Venture Plastics
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414		vmastroman@aol.com	Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	312-245-7467	gsantella@masudafunai.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; Hosiden America Corporation and Samtech Corporation
Mayer, Brown, Rowe & Maw LLP	Jeffrey G. Tougas	1675 Broadway		New York	NY	10019		212-262-1910	212-506-2500	jgtougas@mayerbrownrowe.com	Counsel to Bank of America, N.A.
Mayer, Brown, Rowe & Maw LLP	Raniero D'Aversa, Jr.	1675 Broadway		New York	NY	10019		212-262-1910	212-506-2500	rdaversa@mayerbrownrowe.com	Counsel to Bank of America, N.A.
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	212-609-6921	dadler@mccarter.com	Counsel to Ward Products, LLC
McCarthy Tetrault LLP	John J. Salmas Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	416-868-0673	jsalmas@mccarthy.ca lsalzman@mccarthy.ca	Counsel to Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	James M. Sullivan	340 Madison Avenue		New York	NY	10017		212-547-5477	212-547-5444	jmsullivan@mwe.com	Counsel to Linear Technology Corporation, National Semiconductor Corporation; Timken Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	212-547-5444	sselbst@mwe.com	Counsel to National Semiconductor Corporation
McDonald Hopkins Co., LPA	Jean R. Robertson, Esq.	600 Superior Avenue, East	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	jrobertson@mcdonaldhopkins.com	Counsel to Brush Engineered materials
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	sopincar@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	973-622-5314	jbernstein@mdmc-law.com	Counsel to New Jersey Self-Insurers Guaranty Association
McGuirewoods LLP	Elizabeth L. Gunn	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1178	804-698-2186	egunn@mcguirewoods.com	Counsel to Siemens Logistics Assembly Systems, Inc.
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	hkolko@msek.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	lpeterson@msek.com	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		emeyers@mrlaw.net	Counsel to Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		rosenbaum@mrlaw.net	Counsel to Prince George County, Maryland
Michael Cox Michigan Department of Labor and Economic Growth, Worker's Compensation Agency		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		miag@michigan.gov	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	517-373-2129	miag@michigan.gov	Attorney General for Worker's Compensation Agency
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	517-373-2129	raterinkd@michigan.gov	Assistant Attorney General for Worker's Compensation Agency
Miles & Stockbridge, P.C.	Kerry Hopkins	10 Light Street		Baltimore	MD	21202		410-385-3418	410-385-3700	khopkins@milesstockbridge.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	410-385-3700	trenda@milesstockbridge.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller Johnson	Thomas P. Sarb Robert D. Wolford	250 Monroe Avenue, N.W.	Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748 616-831-1726	616-988-1748 616-988-1726	sarbt@millerjohnson.com wolfordr@millerjohnson.com	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	313-496-8453	fusco@millercanfield.com	Counsel to Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	313-496-7997	greenj@millercanfield.com	Counsel to Wells Operating Partnership, LP
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	617-542-2241	pricotta@mintz.com	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Stephanie K. Hoos	The Chrysler Center	666 Third Avenue	New York	NY	10017		212-935-3000	212-983-3115	skhoos@mintz.com	Counsel of Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	630-512-8610	Jeff.Ott@molex.com	Counsel to Molex Connector Corp
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	212-309-6001	agottfried@morganlewis.com	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	212-309-6001	mzelmanovitz@morganlewis.com	Counsel to Hitachi Chemical (Singapore) Pte, Ltd.
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	213-612-2501	resterkin@morganlewis.com	Counsel to Sumitomo Corporation
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000		lberkoff@moritthock.com	Counsel to Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis SiliconSystems AG and SMSC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Morrison Cohen LLP	Michael R. Dal Lago	909 Third Avenue		New York	NY	10022		212-735-8757	917-522-3157	mdallago@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	214-855-7584	rurbanik@munsch.com jwielebinski@munsch.com drukavina@munsch.com	Counsel to Texas Instruments Incorporated
Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	616-977-0529	sandy@nlsg.com	Counsel to Lanker Diversified Industries, Inc.
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	248-351-0487	Knathan@nathanneuman.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	866-298-4481	lisa.moore2@nationalcity.com	Vice President and Senior Counsel to National City Commercial Capital
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	803-256-7500	george.cauthen@nelsonmullins.com	Counsel to Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	bbeckworth@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Nix, Patterson & Roach, L.L.P.	Jeffrey J. Angelovich	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	jangelovich@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Nix, Patterson & Roach, L.L.P.	Susan Whatley	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	susanwhatley@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Noma Company and General Chemical Performance Products LLC	James Imbriaco	90 East Halsey Road		Parsippany	NJ	07054		973-884-6952	973-515-3244	jimbriaco@gentek-global.com	
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq.	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876		908-722-0700	908-722-0755	eabdelmasieh@nmmlaw.com	Counsel to Rotor Clip Company, Inc.
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	216-579-0212	dgheiman@jonesday.com	Counsel to WL, Ross & Co., LLC
Office of the Chapter 13 Trustee	Camille Hope	P.O. Box 954		Macon	GA	31202		478-742-8706	478-746-4488	cahope@chapter13macon.com	Office of the Chapter 13 Trustee
Office of the Texas Attorney General	Jay W. Hurst	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	512-482-8341	jay.hurst@oag.state.tx.us	Counsel to The Texas Comptroller of Public Accounts
Orbotech, Inc.	Michael M. Zizza, Legal Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	978-667-9969	michaelz@orbotech.com	Company
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	212-506-5151	aenglund@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Anthony Princi Esq Thomas L. Kent Esq	666 Fifth Avenue		New York	NY	10103		212-506-5000	212-506-5151	aprinici@orrick.com tkent@orrick.com	Counsel to Ad Hoc Committee of Trade Claimants
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	415-773-5759	fholden@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Jonathan P. Guy	The Washington Harbour	3050 K Street, N.W.	Washington	DC	20007		202-339-8400	202-339-8500	jguy@orrick.com	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Matthew W. Cheney	The Washington Harbour	3050 K Street, N.W.	Washington	DC	20007		202-339-8400	202-339-8500	mcheney@orrick.com	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Richard H. Wyron	The Washington Harbour	3050 K Street, N.W.	Washington	DC	20007		202-339-8400	202-339-8500	rwyrton@orrick.com	Counsel to Westwood Associates, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Pachulski Stang Ziehl Young Jones & Weintraub LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	302- 652-4400	mseidl@pszyjw.com	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl Young Jones & Weintraub LLP	William P. Weintraub	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	212-561-7777	wwintraub@pszyjw.com	Counsel for Essex Group, Inc.
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	ddavis@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	emccolm@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Stephen J. Shimshak	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3133	212-373-2136	sshimshak@paulweiss.com	Counsel to Ambrake Corporation
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		housnerp@michigan.gov	Assistant Attorney General for State of Michigan, Department of Treasury
Pepe & Hazard LLP	Kristin B. Mayhew	30 Jelliff Lane		Southport	CT	06890-1436		203-319-4022	203-259-0251	kmayhew@pepehazard.com	Counsel for Illinois Tool Works Inc., Illinois Tool Works for Hobart Brothers Co., Hobart Brothers Company, ITW Food Equipment Group LLC and Tri-Mark, Inc.
Pepper, Hamilton LLP	Anne Marie Aaronson	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	aaronsona@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	caseyl@pepperlaw.com	Counsel to SKF USA, Inc.
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	302-421-8390	jaffeh@pepperlaw.com	Counsel to SKF USA, Inc.
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	lawallf@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	jmanheimer@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexico, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	kcunningham@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexico, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	karen.dine@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	margot.erlich@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	7th Floor	Costa Mesa	CA	92626-7122		714-436-6800	714-436-2800	mark.houle@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	richard.epling@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	robin.spear@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Pitney Hardin LLP	Ronald S. Beacher	7 Times Square		New York	NY	10036		212-297-5800	212-682-3485	rbeacher@pitneyhardin.com	Counsel to IBJTC Business Credit Corporation
Pitney Hardin LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	973-966-1015	rmeth@pitneyhardin.com	Counsel to Marshall E. Campbell Company
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	bsmoore@pbnlaw.com	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	jsmairo@pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	jh@previant.com mgr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
QAD, Inc.	Jason Pickering, Esq.	10,000 Midlantic Drive		Mt. Laurel	NJ	08054		856-840-2489	856-840-2740	jkp@qad.com	Counsel to QAD, Inc.
Quadrangle Debt Recovery Advisors LLC	Andrew Herenstein	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1742	866-741-2505	andrew.herenstein@quadranglegroup.com	Counsel to Quadrangle Debt Recovery Advisors LLC
Quadrangle Group LLC	Patrick Bartels	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1748	866-552-2052	patrick.bartels@quadranglegroup.com	Counsel to Quadrangle Group LLC
Quarles & Brady Streich Lang LLP	John A. Harris	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	602-229-5690	harris@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady Streich Lang LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	520-770-2203	knye@quarles.com	Counsel to Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation
Quarles & Brady Streich Lang LLP	Scott R. Goldberg	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	602-229-5690	sgoldber@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Street	New York	NY	10022		212-521-5400	212-521-5450	elazarou@reedsmith.com	Counsel to General Electric Capital Corporation, Strategic Asset Finance
Reed Smith	Richard P. Norton	One Riverfront Plaza	1st Floor	Newark	NJ	07102		973-621-3200	973-621-3199	norton@reedsmith.com	Counsel to Jason Incorporated, Sackner Products Division
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	206-389-1708	jshickich@riddellwilliams.com	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	312-726-0647	jcrotty@rieckcrotty.com	Counsel to Mary P. O'Neill and Liam P. O'Neill
Riemer & Braunstein LLP	Mark S. Scott	Three Center Plaza		Boston	MA	02108		617-523-9000	617-880-3456	msscott@riemerlaw.com	Counsel to ICX Corporation
Riverside Claims LLC	Holly Rogers	2109 Broadway	Suite 206	New York	NY	10023		212-501-0990	212-501-7088	holly@regencap.com	Riverside Claims LLC
Robinson, McFadden & Moore, P.C.	Annemarie B. Mathews	P.O. Box 944		Columbia	SC	29202		803-779-8900	803-771-9411	amathews@robinsonlaw.com	Counsel to Blue Cross Blue Shield of South Carolina
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624		617-951-7000	617-951-7050	gregory.kaden@ropesgray.com	Attorneys for D-J, Inc.
Ropes & Gray LLP	Marc E. Hirschfield	45 Rockefeller Plaza		New York	NY	10111-0087		212-841-5700	212-841-5725	marc.hirschfield@ropesgray.com	Attorneys for D-J, Inc.
Rosen Slome Marder LLP	Thomas R. Slome	333 Earle Ovington Boulevard	Suite 901	Uniondale	NY	11533		516-227-1600		tslome@rsmlp.com	Counsel to JAE Electronics, Inc.
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	212-825-9414	rtrack@msn.com	Counsel to Russell Reynolds Associates, Inc.
Sachnoff & Weaver, Ltd	Charles S. Schulman, Arlene N. Gelman	10 South Wacker Drive	40th Floor	Chicago	IL	60606		312-207-1000	312-207-6400	cschulman@sachnoff.com agelman@sachnoff.com	Counsel to Infineon Technologies North America Corporation
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	cbelmonte@sabb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	pbosswick@sabb.com	Counsel to Moody's Investors Service
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		dweiner@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		hborin@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		mnewman@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		rheilman@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	Michael Yetnikoff	623 Fifth Avenue	28th Floor	New York	NY	10022		212-753-5000	212-753-5044	myetnikoff@schiffhardin.com	Counsel to Means Industries

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Schiffrin & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087		610-667-7056	610-667-7706	myarnoff@sbclasslaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Schiffrin & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	610-667-7056	shandler@sbclasslaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
Schulte Roth & Sabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	212-593-5955	james.bentley@srz.com	Counsel to Panasonic Automotive Systems Company of America
Schulte Roth & Sabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	michael.cook@srz.com	Counsel to Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schulte Roth & Sabel LLP	Carol Weiner Levy	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	carol.weiner.levy@srz.com	Counsel to D.C. Capital Partners, L.P.
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	404-892-7056	pbaisier@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk, Esq.	1270 Avenue of the Americas	Suite 2500	New York	NY	10020-1801		212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	617-946-4801	whanlon@seyfarth.com	Counsel to le Belier/LBQ Foundry S.A. de C.V.
Sheehan Phinney Bass + Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	603-627-8121	bharwood@sheehan.com	Counsel to Source Electronics, Inc.
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	248-358-2740	lawtoll@comcast.net	Counsel to Milwaukee Investment Company
Sheppard Mullin Richter & Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	212-332-3888	ewaters@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	212-332-3888	msternstein@sheppardmullin.com	Counsel to International Rectifier Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	213-620-1398	tcohen@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	213-620-1398	twardle@sheppardmullin.com	Counsel to International Rectifier Corp.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	225-757-7674	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	504-299-2300	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919		860-251-5811	860-251-5218	bankruptcy@goodwin.com	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	212-643-6500	asherman@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	212-643-6500	jzackin@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza	1st Floor	Greenwich	CT	06830		203-542-4216	203-542-4100	cfortgang@silverpointcapital.com	Counsel to Silver Point Capital, L.P.
Smith, Gambrell & Russell, LLP	Barbara Ellis-Monro	1230 Peachtree Street, N.E.	Suite 3100	Atlanta	GA	30309		404-815-3500	404-815-3509	bellis-monro@sgrlaw.com	Counsel to Southwire Company
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	800 Delaware Avenue, 7th Floor	P.O. Box 410	Wilmington	DE	19899		302-652-8400	302-652-8405	kmiller@skfdelaware.com	Counsel to Airgas, Inc.
Sonnenschein Nath & Rosenthal LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	212-768-6800	fyates@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc.
Sonnenschein Nath & Rosenthal LLP	Robert E. Richards	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	312-876-7934	richards@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc.
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656		201-930-7483		lloyd.sarakin@am.sony.com	Counsel to Sony Electronics, Inc.
Sotiroff & Abramczyk, P.C.	Robert M. Goldi	30400 Telegraph Road	Suite 444	Bingham Farms	MI	48025		248-642-6000	248-642-9001	rgoldi@sotablaw.com	Counsel to Michigan Heritage Bank; MHB Leasing, Inc.
Squire, Sanders & Dempsey L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492			415-393-9887	emarcks@ssd.com	Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Squire, Sanders & Dempsey L.L.P.	Penn Ayers Butler	600 Hansen Way		Palo Alto	CA	94304		650-856-6500	650-843-8777	pabutler@ssd.com	Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
State of California Office of the Attorney General	Sarah E. Morrison	Deputy Attorney General	300 South Spring Street Ste 1702	Los Angeles	CA	90013		213-897-2640	213-897-2802	sarah.morrison@doj.ca.gov	Attorneys for the State of California Department of Toxic Substances Control
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	313-456-2201	hwangr@michigan.gov	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	502-245-0542	jmbaumann@steeltechnologies.com	Counsel to Steel Technologies, Inc.
Stein, Rudser, Cohen & Magid LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607		510-287-2365	510-987-8333	rkidd@srcm-law.com	Counsel to Excel Global Logistics, Inc.
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075		248-352-4700	248-352-4488	shapiro@steinbergshapiro.com	Counsel to Bing Metals Group, Inc.; Central Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.
Sterns & Weinroth, P.C.	Jeffrey S. Posta	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-3922100	609-392-7956	jposta@sternslaw.com	Counsel to Doosan Infracore America Corp.
Stevens & Lee, P.C.	Chester B. Salomon, Esq. Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	212-319-8505	cs@stevenslee.com cp@stevenslee.com	Counsel to Tonolli Canada Ltd.; VJ Technologies, Inc. and V.J. Electronix, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	816-691-3495	mshaiken@stinsonmheck.com	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	madison.cashman@stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	robert.goodrich@stites.com	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448	502-779-8274	wbeard@stites.com	Counsel to WAKO Electronics (USA), Inc. and Ambrake Corporation
Stroock & Stroock & Lavan, LLP	Kristopher M. Hansen	180 Maiden Lane		New York	NY	10038		212-806-5400	212-806-6006	khansen@stroock.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
Swidler Berlin LLP	Robert N. Steinwurtzel	The Washington Harbour	3000 K Street, N.W. Suite 300	Washington	DC	20007		202-424-7500	202-424-7645	rsteinwurtzel@swidlaw.com	Attorneys for Sanders Lead Co., Inc.
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838		ferrell@taftlaw.com	Counsel to Wren Industries, Inc.
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	513-381-0205	miller@taftlaw.com	Counsel to Select Industries Corporation and Gobar Systems, Inc.
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c/o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	615-741-3334	marvin.clements@state.tn.us	Tennessee Department of Revenue
Terra Law LLP	David B. Draper	60 S. Market Street	Suite 200	San Jose	CA	95113		408-299-1200	408-998-4895	ddraper@terra-law.com	Counsel to Maxim Integrated Products, Inc.
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	212-912-7751	jforstot@tpw.com	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	212-912-7751	lcurcio@tpw.com	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			81-3-3286-3919	niizeki.tetsuhiro@furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
The Timpken Corporation BIC - 08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706-0927		330-438-3000	1-330-471-4388	robert.morris@timken.com	Representative for Timken Corporation
Thelen Reid Brown Raysman & Steiner LLP	David A. Lowenthal	875 Third Avenue		New York	NY	10022		212-603-2000	212-603-2001	dlowenthal@thelenreid.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation and Oki Semiconductor Company

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Thompson & Knight	Rhett G. Cambell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	713-654-1871	rhett.cambell@tklaw.com	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	214-999-9139	ira.herman@tklaw.com	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	214-969-1609	john.brannon@tklaw.com	Counsel to Victory Packaging
Thurman & Phillips, P.C.	Ed Phillips, Jr.	8000 IH 10 West	Suite 1000	San Antonio	TX	78230		210-341-2020	210-344-6460	ephillips@thurman-phillips.com	Counsel to Royberg, Inc. d/b/a Precision Mold & Tool and d/b/a Precision Mold and Tool Group
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400		jlevi@toddievi.com	Counsel to Bank of Lincolnwood
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119		212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts counsel to Debtors
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	City Place	35th Floor	Hartford	CT	06103-3488		860-725-6200	860-278-3802	wilson@tylercooper.com	Counsel to Barnes Group, Inc.
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	585-258-2821	hazamboni@underbergkessler.com	Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	402-501-0127	mkilgore@UP.com	Counsel to Union Pacific Railroad Company
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center	Suite 807	Pittsburgh	PA	15222		412-562-2549	412-562-2429	djury@steelworkers-usw.org	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Varnum, Riddering, Schmidt & Howlett LLP	Michael S. McElwee	Bridgewater Place	P.O. Box 353	Grand Rapids	MI	49501-0352		616-336-6827	616-336-7000	msmcclwee@varnumlaw.com	Counsel to Furukawa Electric North America APD
Vorys, Sater, Seymour and Pease LLP	Robert J. Sidman, Esq.	52 East Gay Street	P.O. Box 1008	Columbus	OH	43216-1008		614-464-6422	614-719-8676	rsidman@vssp.com	
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215		614-464-8322	614-719-4663	ts Cobb@vssp.com	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Wachtell, Lipton, Rosen & Katz	Emil A. Kleinhaus	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	EKleinhaus@wlrk.com	Counsel to Capital Research and Management Company
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	RGMason@wlrk.com	Counsel to Capital Research and Management Company
Waller Lansden Dortch & Davis, PLLC	David E. Lemke, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	david.lemke@wallerlaw.com	Counsel to Nissan North America, Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	robert.welhoelter@wallerlaw.com	Counsel to Nissan North America, Inc.
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158		growsb@wnj.com	Counsel to Behr Industries Corp.
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	616-222-2185	gtoering@wnj.com	Counsel to Robert Bosch Corporation
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	248-603-9631	mcruse@wnj.com	Counsel to Compuware Corporation
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102		817-810-5250	817-810-5255	mwarner@warnerstevens.com	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	714-966-1002	lekval@wgllp.com	Counsel to Toshiba America Electronic Components, Inc.
Weinstein, Eisen & Weiss LLP	Aram Ordubegian	1925 Century Park East	#1150	Los Angeles	CA	90067		310-203-9393	310-203-8110	aordubegian@weineisen.com	Counsel to Orbotech, Inc.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	614-222-2193	gpeters@weltman.com	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz Gerard Uzzi Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200		skurtz@ny.whitecase.com guzzi@whitecase.com dbaumstein@ny.whitecase.com	Counsel to Appaloosa Management, LP
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	305-358-5744	tlauria@whitecase.com featon@miami.whitecase.com	Counsel to Appaloosa Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	414-223-5000	barnold@whdlaw.com	Counsel to Schunk Graphite Technology
Winstead Sechrest & Minick P.C.	Berry D. Spears	401 Congress Avenue	Suite 2100	Austin	TX	78701		512-370-2800	512-370-2850	bspears@winstead.com	Counsel to National Instruments Corporation
Winstead Sechrest & Minick P.C.	R. Michael Farquhar	5400 Renaissance Tower	1201 Elm Street	Dallas	TX	75270		214-745-5400	214-745-5390	mfarquhar@winstead.com	Counsel to National Instruments Corporation
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	mwinthrop@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	sokeefe@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Lillian H. Pinto	300 North Greene Street	Suite 1900	Greensboro	NC	27402		336-574-8058	336-574-4528	lpinto@wcsr.com	Counsel to Armacell

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	pjanovsky@zeklaw.com	Counsel to Toyota Tsusho America, Inc. and Karl Kufner, KG aka Karl Kuefner, KG
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	skrause@zeklaw.com	Counsel to Toyota Tsusho America, Inc.

EXHIBIT C

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Akebono Corporation (North America)	Alan Swiech	34385 Twelve Mile Road		Farmington Hills	MI	48331	248-489-7406	Vice President of Administration for Akebono Corporation
APS Clearing, Inc.	Andy Leinhoff	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
APS Clearing, Inc.	Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
Cage Williams & Abelman, P.C.	Steven E. Abelman	1433 Seventeenth Street		Denver	CO	80202	303-295-0202	Counsel to United Power, Inc.
Curtis, Mallet-Prevost, Colt & Mosle LLP	David S. Karp	101 Park Avenue		New York	NY	10178-0061	212-696-6065	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.
Dykema Gossett PLLC	Gregory J. Jordan	10 Wacker	Suite 2300	Chicago	IL	60606	312-627-2171	Counsel to Tremont City Barrel Fill PRP Group
Genovese Joblove & Battista, P.A.	Craig P. Rieders, Esq.	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131	305-349-2300	Counsel to Ryder Integrated Logistics, Inc.
Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801	302-622-7000	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		General Counsel to Jason Incorporated
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401	850-763-8421	Counsel to Peggy C. Brannon, Bay County Tax Collector
Kirkland & Ellis LLP	Geoffrey A. Richards	200 East Randolph Drive		Chicago	IL	60601	312-861-2000	Counsel to Lunt Manufacturing Company
Lord, Bissel & Brook LLP	Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022-4802	212-812-8340	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Miami-Dade County Tax Collector	Metro-Dade Paralegal Unit	140 West Flagler Street	Suite 1403	Miami	FL	33130	305-375-5314	Paralegal Collection Specialist for Miami-Dade County
North Point	Michelle M. Harner	901 Lakeside Avenue		Cleveland	OH	44114	216-586-3939	Counsel to WL. Ross & Co., LLC
O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601	312-849-2020	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3157	Counsel to Ambrake Corporation; Akebono Corporation
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Corporate Secretary for Professional Technologies Services
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333	330-670-3004	Counsel to Republic Engineered Products, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Schiff Hardin LLP	William I. Kohn	6600 Sears Tower		Chicago	IL	60066	312-258-5500	Counsel to Means Industries
Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038	212-806-5400	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. a
Traub, Bonaquist & Fox LLP	Maura I. Russell Wendy G. Marcari	655 Third Avenue	21st Floor	New York	NY	10017	212-476-4770	Counsel to SPCP Group LLC
WL Ross & Co., LLC	Oscar Iglesias	600 Lexington Avenue	19th Floor	New York	NY	10022	212-826-1100	Counsel to WL. Ross & Co., LLC

EXHIBIT D

Presentment Date and Time: January 8, 2007 at 4:00 p.m.
Objection Deadline: January 8, 2007 at 2:00 p.m.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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NOTICE OF PRESENTMENT OF SUPPLEMENTAL ORDER UNDER 11 U.S.C.
§ 327(e) AND FED. R. BANKR. P. 2014 AND 2016 AUTHORIZING EXPANSION OF
SCOPE OF EMPLOYMENT OF MAYER, BROWN, ROWE & MAW LLP AS
SPECIAL OUTSOURCING COUNSEL TO DEBTORS TO INCLUDE BUSINESS
PROCESS OUTSOURCING SERVICES, NUNC PRO TUNC TO JULY 1, 2006

PLEASE TAKE NOTICE that on December 29, 2006, Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases, filed the Supplemental Application For Supplemental Order Under 11 U.S.C. § 327(e) And Fed. R. Bankr. P. 2014 And 2016 Authorizing Expansion Of Scope Of Employment Of Mayer, Brown, Rowe & Maw LLP As Special Outsourcing Counsel To Debtors To Include Business Process Outsourcing Services, Nunc Pro Tunc To July 1, 2006 (the "Supplemental Application," attached to this notice as Exhibit A).

PLEASE TAKE FURTHER NOTICE that if timely written objections are filed, served, and received in accordance with this notice, a hearing to consider approval of the Supplemental Application will be held on January 12, 2007 at 10:00 a.m.

(Prevailing Eastern Time) (the "Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York, 10004.

PLEASE TAKE FURTHER NOTICE that if no written objections to the Supplemental Application are timely filed, served, and received, the supplemental order filed with the Supplemental Application and attached to this notice as Exhibit B will be submitted for signature to the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004 on January 8, 2007 at 4:00 p.m. (Prevailing Eastern Time).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Supplemental Application must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105

And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered by this Court on October 26, 2006, as amended (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr.), (iii) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Att'n: Kenneth S. Ziman), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Brian Resnick), (v) counsel for the Official Committee Of Unsecured Creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (vi) Mayer, Brown, Rowe & Maw LLP, 71 South Wacker Drive, Chicago, Illinois 60606 (Att'n: Paul J. N. Roy), (vii) counsel for the Official Committee Of Equity Security Holders, Fried Frank, Harris, Shriver & Jacobson LLP, One New York Plaza, New York, New York 10004 (Att'n: Bonnie Steingart), and (viii) the Office of the United States Trustee for the Southern

District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004

(Att'n: Alicia M. Leonhard), in each case so as to be **received** no later than **2:00 p.m.**

(Prevailing Eastern Time) on January 8, 2007 (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Amended Eighth Supplemental Case Management Order will be considered by the Bankruptcy Court at the Hearing. If no objections to the Supplemental Application are timely filed and served in accordance with the procedures set forth herein and in the Amended Eighth Supplemental Case Management Order, the Bankruptcy Court may enter an order granting the Supplemental Application **without further notice**.

Dated: New York, New York
December 29, 2006

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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:
In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
Debtors. : (Jointly Administered)
:
----- x

SUPPLEMENTAL APPLICATION FOR SUPPLEMENTAL ORDER UNDER 11 U.S.C.
§ 327(e) AND FED. R. BANKR. P. 2014 AND 2016 AUTHORIZING EXPANSION OF
SCOPE OF EMPLOYMENT OF MAYER, BROWN, ROWE & MAW LLP AS SPECIAL
OUTSOURCING COUNSEL TO DEBTORS TO INCLUDE BUSINESS PROCESS
OUTSOURCING SERVICES, NUNC PRO TUNC TO JULY 1, 2006

("MAYER BROWN SUPPLEMENTAL RETENTION APPLICATION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates (the
"Affiliate Debtors"), ¹ debtors and debtors-in-possession in the above-captioned cases
(collectively, the "Debtors"), hereby submit this supplemental retention application (this

¹ In addition to Delphi, the following entities are debtors in these related cases: ASEC Manufacturing General Partnership, ASEC Sales General Partnership, Aspire, Inc., Delco Electronics Overseas Corporation, Delphi Automotive Systems (Holding), Inc., Delphi Automotive Systems Global (Holding), Inc., Delphi Automotive Systems Human Resources LLC, Delphi Automotive Systems International, Inc., Delphi Automotive Systems Korea, Inc., Delphi Automotive Systems LLC, Delphi Automotive Systems Overseas Corporation, Delphi Automotive Systems Risk Management Corp., Delphi Automotive Systems Services LLC, Delphi Automotive Systems Tennessee, Inc., Delphi Automotive Systems Thailand, Inc., Delphi China LLC, Delphi Connection Systems, Delphi Diesel Systems Corp., Delphi Electronics (Holding) LLC, Delphi Foreign Sales Corporation, Delphi Integrated Service Solutions, Inc., Delphi International Holdings Corp., Delphi International Services, Inc., Delphi Liquidation Holding Company, Delphi LLC, Delphi Mechatronic Systems, Inc., Delphi Medical Systems Colorado Corporation, Delphi Medical Systems Corporation, Delphi Medical Systems Texas Corporation, Delphi NY Holding Corporation, Delphi Services Holding Corporation, Delphi Technologies, Inc., DREAL, Inc., Environmental Catalysts, LLC, Exhaust Systems Corporation, Packard Hughes Interconnect Company, Specialty Electronics, Inc., and Specialty Electronics International Ltd.

"Supplemental Retention Application") for a supplemental order under 11 U.S.C. § 327(e) and Fed. R. Bankr. P. 2014 and 2016 authorizing the expansion of the scope of employment of Mayer, Brown, Rowe & Maw LLP ("Mayer Brown") to include additional outsourcing work related to the consummation of a business process outsourcing services contract, nunc pro tunc to July 1, 2006. In support of this Supplemental Retention Application, the Debtors submit the Second Supplemental Declaration And Statement Of Paul J.N. Roy Under Fed. R. Bankr. P. 2014 And 2016, sworn to December 19, 2006 (the "Roy Declaration"). In further support of this Supplemental Retention Application, the Debtors respectfully represent as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, Delphi and certain of its U.S. subsidiaries and affiliates filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtors' chapter 11 cases.

2. No trustee or examiner has been appointed in the Debtors' cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors. On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders.

3. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are sections 327(e) and 1107(b) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

5. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2005 had global 2005 net sales of approximately \$26.9 billion and global assets of approximately \$17.0 billion.² At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues, and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Bankruptcy Court.

6. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer.

7. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these

² The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates.

transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

8. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.³ Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion.

9. The Debtors believe that the Company's financial performance has deteriorated because of (a) increasingly unsustainable U.S. legacy liabilities and operational restrictions driven by collectively bargained agreements, including restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (b) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (c) increasing commodity prices.

10. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its

³ Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

major unions and GM had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete the Debtors' transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

11. On March 31, 2006, the Company outlined the key tenets of its transformation plan. The Company believes that this plan will enable it to return to stable, profitable business operations and allow the Debtors to emerge from these chapter 11 cases in the first half of 2007. To complete their restructuring process, the Debtors must focus on five key areas. First, Delphi must modify its labor agreements to create a competitive arena in which to conduct business. Second, the Debtors must conclude their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company. Third, the Debtors must streamline their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus. Fourth, the Debtors must transform their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint. Finally, the Debtors must devise a workable solution to their current pension situation.

12. On December 18, 2006, the Debtors reached another milestone in their chapter 11 cases when they announced their acceptance of a proposal for an equity purchase and commitment agreement (the "Equity Purchase and Commitment Agreement") with affiliates of Appaloosa Management L.P., Cerberus Capital Management, L.P., and Harbinger Capital Partners Master Fund I, Ltd., as well as Merrill Lynch & Co. and UBS Securities LLC (collectively, the "Plan Investors"). Under the Equity Purchase and Commitment Agreement, the

Plan Investors agreed to invest up to \$3.4 billion in preferred and common equity in the reorganized Delphi to support the Debtors' transformation plan and its Plan Framework Support Agreement (as defined below). The Equity Purchase and Commitment Agreement is subject to the completion of due diligence, satisfaction or waiver of numerous other conditions (including Delphi's achievement of consensual agreements with its U.S. labor unions and GM), and the non-exercise by either Delphi or the Plan Investors of certain termination rights.

13. Also, on December 18, 2006, in further support of its transformation plan, the Company announced that it had entered into a plan framework support agreement (the "Plan Framework Support Agreement") with the Plan Investors and GM. The Plan Framework Support Agreement outlines certain proposed terms of the Debtors' anticipated plan of reorganization, including the distributions to be made to creditors and shareholders, the treatment of GM's claims, the resolution of certain pension funding issues, and the corporate governance of the reorganized Debtors. The Plan Framework Support Agreement as well as the economics and structure of the plan framework itself are expressly conditioned on the Debtors' reaching consensual agreements with their U.S. labor unions and GM. Contemporaneously with the issuance of these announcements on December 18, 2006, the Debtors sought authorization and approval of the Equity Purchase and Commitment Agreement and the Plan Framework Support Agreement, which are scheduled to be heard by the Court on January 11, 2007 (Docket No. 6179). Although much remains to be accomplished in the Debtors' reorganization cases, the Debtors and their stakeholders are together navigating a course that should lead to a consensual resolution with their U.S. labor unions and GM while providing an acceptable financial recovery framework for the Debtors' stakeholders.

14. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

Relief Requested

15. By this Supplemental Retention Application, the Debtors seek to expand the scope of Mayer Brown's employment as special counsel to the Debtors to include the provision of services related to the finance and accounting outsourcing project (the "F&A Project"), nunc pro tunc to July 1, 2006.

Overview

16. The Debtors filed an application to retain and employ Mayer Brown as Special Information Technology Outsourcing Counsel to the Debtors in these chapter 11 cases on April 21, 2006 (the "Mayer Brown Retention Application"). On May 12, 2006, this Court approved the Mayer Brown Retention Application, and entered the Order Under 11 U.S.C. §§ 327(e) And 1107(b) And Fed. R. Bankr. P. 2014 Authorizing The Employment And Retention Of Mayer, Brown, Rowe, And Maw LLP As Special Information Technology Outsourcing Counsel To Debtors Nunc Pro Tunc To February 1, 2006 (Docket No. 3758) (the "Retention Order").

17. Since February of 2006, Mayer Brown has represented, and continues to represent, the Debtors as their Special Information Technology Outsourcing Counsel in support of their reorganization process. In particular, in accordance with the scope of authority provided in the Retention Order, Mayer Brown's services have involved a series of projects that can broadly be

characterized as relating to "information technology" outsourcing, including infrastructure, application development, and network projects.

18. Another general field of outsourcing work involves business processes. In business process outsourcing, a service provider takes responsibility for performing general and administrative functions such as human resources administration, logistics, procurement, customer contact centers, and finance and accounting. The F&A Project, which is the subject of that certain supplemental engagement letter dated August 18, 2006, between Delphi and Mayer Brown (the "Supplemental Engagement Letter"), is within the field of business process outsourcing. After initially being of the view of that Mayer Brown's retention as special outsourcing counsel was sufficiently broad to include the F&A Project, subsequently, in the Fall of 2006, it was decided that because Mayer Brown's initial engagement was limited to doing work as special information technology outsourcing counsel, it was appropriate and necessary to obtain Court approval to expand the scope of Mayer Brown's outsourcing work to include business processes.⁴

19. This Supplemental Retention Application sets forth the proposed additional services to be provided by Mayer Brown and the associated fee arrangement and seeks the Court's approval for expansion of Mayer Brown's role.

Scope Of Additional Services

20. Pursuant to the supplemental engagement letter, a copy of which is attached to the Roy Declaration as Exhibit 1, the Debtors seek to expand Mayer Brown's current scope of services to include services in connection with a financial and accounting outsourcing services

⁴ To further illustrate the point, the Debtors believe that following entry of a supplemental order approving the Supplemental Application that Mayer Brown should be referred to as Special Outsourcing Counsel, so that Mayer Brown no longer is limited solely to information technology-related outsourcing projects.

contract, the consummation of which will enable Delphi to outsource to a third-party service provider the following Delphi functions on a global basis: accounts payable, accounts receivable, fixed assets accounting, general ledger, travel and expense processing, and contract administration. Through Mayer Brown's efforts in connection with the F&A Project, Delphi expects to substantially reduce its costs while significantly improving its operational efficiency.

Services To Be Rendered

21. As set forth in the Supplemental Engagement Letter, the Debtors wish to retain Mayer Brown to provide services to the Debtors in connection with the F&A Project and other business process outsourcing matters, including:

- (a) Drafting, revising, and editing a form of outsourcing agreement appropriate for the applicable business processing services;
- (b) Negotiating specific business process outsourcing agreements with third-party bidders to (i) obtain commitments to provide a defined scope of services at agreed-upon levels of service quality and agreed pricing, (ii) provide for ongoing improvement and change in Delphi's needs and available technology, (iii) establish a framework for governing the outsourcing relationship, and (iv) allocate legal and business risks associated with the services arrangement; and
- (c) Assisting Delphi in selection of a finalist from the bidding process and finalizing the documentation to be entered into by Delphi with the selected service provider.

22. The Debtors believe that the further employment of Mayer Brown will enhance and will not duplicate the employment of other professionals retained by the Debtors to perform specific tasks that are unrelated to the work to be performed by Mayer Brown as special outsourcing counsel. The Debtors understand that Mayer Brown will work with the other professionals retained by the Debtors to avoid any such duplication.

23. The Debtors further believe that the F&A Project is of significant value to the Debtors and anticipate that significant savings will be realized as a result of this undertaking. The F&A Project is intended to improve the Debtor's control, efficiency, and flexibility with

respect to its finance and accounting processes. An outsourcing contract is necessary to obtain binding legal commitments from the service provider for services and pricing that are expected to yield these benefits.

Disinterestedness Of Professionals

24. On April 21, 2006, Paul J.N. Roy executed a declaration (the "Original Declaration") pursuant to Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") in support of the Mayer Brown Retention Application. On August 17, 2006, Mr. Roy executed the First Supplemental Declaration and Statement of Paul J.N. Roy Under Fed. R. Bankr. P. 2014 and 2016 (the "First Supplemental Declaration"). As previously noted, filed concurrently herewith is the Roy Declaration (collectively, with the Original Declaration and the First Supplemental Declaration, the "Declarations"). Except as otherwise set forth in the Declarations and to the extent known after reasonable inquiry, Mayer Brown, through its partners, counsel, and associates, (a) does not have any connections with the Debtors or their affiliates, their creditors, the United States Trustee for the Southern District of New York (the "U.S. Trustee") or any person employed in the office of the U.S. Trustee, or any other party-in-interest, or their respective attorneys and accountants, (b) is a "disinterested person," as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and (c) does not hold or represent any interest adverse to the Debtors' estates.

Applicable Fee Arrangement

25. Mayer Brown and the Debtors have agreed that Mayer Brown's fees will continue at the rates stated in the original engagement letter through September 30, 2006, and will then increase as set forth below to reflect the change in Mayer Brown's hourly rates in June of each

calendar year. Specifically, the hourly rates for the professionals expected to work on this engagement are⁵:

<u>Professional</u>	<u>Until 9/30/06</u>	<u>From 10/1/06</u>
Paul Roy	\$580	\$650
Brad Peterson	\$540	\$590
Paul Chandler	\$475	\$510
Sonia Baldia	\$460	\$485
Greg Manter	\$300	\$345
Kristina Herrmann	\$260	\$320

These hourly rates will remain in effect until the earlier of the completion of the engagement and June 30, 2007, and thereafter, will revert to Mayer Brown's standard hourly rates in effect at such time, subject to the approval of this Court.

26. Further, in addition to the rate discount disclosed in the Mayer Brown Retention Application, Mayer Brown has agreed to discount its rates by 5% for the first \$400,000 of fees with respect to each of the application development management and network infrastructure phases of the project, and with respect to the first \$500,000 of fees with respect to the F&A Project, and at 10% for the portion of Mayer Brown's fees for each portion of the engagement that exceeds the foregoing threshold. In addition, Mayer Brown agrees not to charge for travel time, though the firm will charge for time spent working on Delphi matters while traveling.

27. Mayer Brown will continue to apply to this Court for allowance of compensation and reimbursement of expenses related to the F&A Project in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, corresponding Local Bankruptcy

⁵ In the event others from Mayer Brown become necessary to assist the Debtors on this matter, Mayer Brown will obtain written permission from the Debtors before engaging those individuals. Mayer Brown understands that no fees will be paid for work performed by other individuals prior to obtaining the Debtors' written permission.

Rules for the Southern District of New York (the "Local Rules"), orders of this Court, and the guidelines established by the U.S. Trustee (the "U.S. Trustee Guidelines").

28. Mayer Brown will not bill for the F&A Project separately from its other legal advisory services, but rather will designate a separate billing matter number so that the services rendered in connection with the F&A Project may be distinguishable and distinct from such other services.

29. Pursuant to the Delphi Billing Instructions and Limitations annexed to the Supplemental Engagement Letter, the guidelines established by the Court in connection with these proceedings, the Local Rules, and the U.S. Trustee Guidelines, Mayer Brown will bill only for reasonable expenses and will not charge any markup, overhead, profit, or other fees on reimbursable expenses.

Other Terms And Provisions

30. All other terms and provisions that are applicable to the F&A Project are consistent with the Mayer Brown Retention Application and are hereby incorporated by reference into this Supplemental Retention Application and remain in full force and effect.

Conclusion

31. For the foregoing reasons, the Debtors submit that the relief requested herein is in the best interests of the Debtors, their estates and creditors, and should be approved.

Notice

32. Notice of this Supplemental Retention Application has been provided in accordance with the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered by this Court

on October 26, 2006 (Docket No. 5418). In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

33. Because the legal points and authorities upon which this Supplemental Retention Application relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) be deemed satisfied.

WHEREFORE, the Debtors respectfully request that this Court enter a supplemental order (a) authorizing the expansion of the scope of Mayer Brown's employment as Special Information Technology Outsourcing Counsel to the Debtors to include the provision of services related to the F&A Project, nunc pro tunc to July 1, 2006 and (b) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 29, 2006

DELPHI CORPORATION, on behalf of itself and
certain of its subsidiaries and affiliates, as Debtors and
Debtors-in-possession

By: /s/ John D. Sheehan
Name: John D. Sheehan
Title: Vice President and Chief Restructuring
Officer

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re : Chapter 11
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
Debtors. : (Jointly Administered)
-----X

SUPPLEMENTAL ORDER UNDER 11 U.S.C. § 327(e) AND FED. R. BANKR. P.2014
AUTHORIZING EXPANSION OF SCOPE OF EMPLOYMENT OF
MAYER, BROWN, ROWE & MAW LLP AS
SPECIAL OUTSOURCING COUNSEL TO DEBTORS TO INCLUDE
BUSINESS PROCESS OUTSOURCING SERVICES, NUNC PRO TUNC TO JULY 1, 2006

("MAYER BROWN SUPPLEMENTAL RETENTION ORDER")

Upon the supplemental retention application, dated December 29, 2006 (the "Supplemental Retention Application"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for a supplemental order (the "Supplemental Order") under 11 U.S.C. § 327(e) and Fed. R. Bankr. P. 2014 authorizing the expansion of the scope of employment of Mayer, Brown, Rowe & Maw LLP ("Mayer Brown") to include additional outsourcing work related to the consummation of a business process outsourcing services contract, nunc pro tunc to July 1, 2006; and this Court having determined that the relief requested in the Supplemental Retention Application is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Supplemental Retention Application has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Supplemental Retention Application is GRANTED.
2. The Debtors' employment of Mayer Brown as their special outsourcing counsel, pursuant to the Supplemental Retention Application, is approved under section 327(e) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), with approval of such employment being effective as of July 1, 2006.
3. Mayer Brown shall continue to be compensated in accordance with the standards and procedures set forth in sections 330 and 331 of the Bankruptcy Code and all applicable Bankruptcy Rules, Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), guidelines established by the Office of the United States Trustee, and further orders of this Court.
4. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Supplemental Order.
5. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Supplemental Retention Application.

Dated: New York, New York
_____, 2007

UNITED STATES BANKRUPTCY JUDGE

Paul J. N. Roy, Esq.
Craig E. Reimer, Esq.
MAYER, BROWN, ROWE & MAW LLP
71 South Wacker Drive
Chicago, Illinois 60606
Tel. 312.782.0600
Fax 312.701.7711
(Special Information Technology Outsourcing
Counsel to Debtors and Debtors-in-Possession)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re: : Chapter 11
: Case No. 05-44481 (RDD)
DELPHI CORPORATION, INC., et al., : (Jointly Administered)
Debtors. :
-----X

**SECOND SUPPLEMENTAL DECLARATION AND STATEMENT OF
PAUL J. N. ROY UNDER FED. R. BANKR. P. 2014 AND 2016**

PAUL J. N. ROY, being duly sworn, deposes and says:

1. I am a member of the firm of Mayer, Brown, Rowe & Maw LLP (“Mayer Brown”) which maintains an office for the practice of law at 71 South Wacker Drive, Chicago, Illinois 60606-4637. On April 21, 2006, I executed a declaration (the “Original Declaration”) pursuant to Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) in support of the Application for Order Under 11 U.S.C. §§ 327(e) and 1107(b) and Fed. R. Bankr. P. 2014 Authorizing Employment and Retention of Mayer, Brown, Rowe & Maw LLP as Special Information Technology Outsourcing Counsel to Debtors Nunc Pro Tunc to February 1, 2006 (the “Retention Application”). Pursuant to an order entered May 12, 2006, this Court authorized the retention of Mayer Brown to serve as the Debtors’ Special Information Technology Outsourcing Counsel.

Since February 1, 2006, Mayer Brown has represented, and continues to represent, the Debtors as their Special Information Technology Outsourcing Counsel¹.

2. On August 17, 2006, I executed the First Supplemental Declaration and Statement of Paul J.N. Roy Under Fed. R. Bankr. P. 2014 and 2016 (the "First Supplemental Declaration", collectively, with the Original Declaration, the "Declarations").

3. Among other things, the Declarations were filed in order to: (a) demonstrate that Mayer Brown did not hold any interest adverse to the Debtors in respect of any of the matters for which it is acting as special counsel; and (b) comply with Sections 327(e), 328, 329 and 504 of the Bankruptcy Code, Bankruptcy Rules 2014(a), 2016(b) and 5002 and the local rules of the United States District Court for the Southern District of New York and the United states Bankruptcy Court for the Southern District of New York.

4. I hereby reaffirm and verify each and every one of the statements set forth in the Declarations, which are incorporated herein and made a part of this second supplemental declaration (the "Second Supplemental Declaration") as if set forth in their entirety in this paragraph.

5. Except as otherwise indicated, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto. Certain of

¹ The *Supplemental Application for Supplemental Order Under 11 U.S.C. § 327(e) and Fed. R. Bankr. P. 2014 and 2016 Authorizing Expansion of Scope of Employment of Mayer, Brown, Rowe & Maw LLP as Special Outsourcing Counsel to Debtors to Include Business Process Outsourcing Services, Nunc Pro Tunc to July 1, 2006* is being filed concurrently by the Debtors, in connection with business process outsourcing services being provided by Mayer Brown on behalf of Delphi, pursuant to their mutual agreement memorialized by that certain supplemental engagement letter, dated August 18, 2006 and annexed hereto as Exhibit 1.

the disclosures herein, however, relate to matters within the knowledge of other attorneys at Mayer Brown and are based on information provided by them.

6. Prior to the execution of the Original Declaration, Mayer Brown performed extensive relationship and disclosure research with respect to the Debtors' affiliates, directors and officers, joint owners of the Debtors' affiliates, fifty largest unsecured creditors (on a consolidated basis as of September 2005, as determined by the Debtors), counterparties to major contracts, major lenders, shareholders owning more than 5% of outstanding shares, professionals, utility companies, counterparties to major leases, insurance providers, major vendors, major customers, non-Debtor parties to collective bargaining agreements with the Debtors, indenture trustees, underwriters of securities, major litigation parties, state and governmental agencies, and Judges and United States Trustees for the United States Bankruptcy Court for the Southern District of New York. The disclosures in the Original Declaration were based on that inquiry.

7. Since its retention, and subsequent to the execution and filing of the First Supplemental Declaration, Mayer Brown has conducted additional queries of its client databases regarding possible relationships with, or connections to, the parties that filed formal notices of appearance in these cases (the "Rule 2002 Entities"), the parties on the master service list (the "Master Service List Parties"), and certain other parties who have been actively involved in these cases or otherwise identified to Mayer Brown.

8. Mayer Brown is filing this Second Supplemental Declaration to supplement the disclosures in the Declarations and to provide additional disclosures regarding the results of its continued client database research of the parties that have appeared in these cases and other additional due diligence. Mayer Brown will continue

to conduct further due diligence and research of its client databases and will periodically file additional supplemental declarations regarding its retention, to the extent necessary.

9. Except as otherwise set forth in the Declarations and in this Second Supplemental Declaration, to the extent known by me after reasonable inquiry, Mayer Brown, through its partners, counsel, and associates, (a) does not have any connections with the Debtors or their affiliates, their creditors, the United States Trustee for the Southern District of New York (the "U.S. Trustee") or any person employed in the office of the U.S. Trustee, or any other party-in-interest, or their respective attorneys and accountants, (b) is a "disinterested person", as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b), and (c) does not hold or represent any interest adverse to the Debtors' estates.

10. Except as otherwise set forth in the Declarations and in this Second Supplemental Declaration, to the extent known by me after reasonable inquiry, Mayer Brown does not represent and has not represented any entity, other than the Debtors, in matters related to these bankruptcy cases. To the extent known by me after reasonable inquiry, the identity of any adverse or potentially adverse parties-in-interest were disclosed in the Declarations or are disclosed in this Second Supplemental Declaration. Mayer Brown's representation of any such entities has not and will not affect its representation of the Debtors in these cases as Special Outsourcing Counsel.

Supplemental Due Diligence And Disclosures

11. Subsequent to the execution and filing of the First Supplemental Declaration, the Debtors provided Mayer Brown with a list, current through November 1, 2006, of names of additional potential parties-in-interest in these cases. Based on this

new information, Mayer Brown performed additional searches of its client databases for the Rule 2002 Entities known to the Debtors as of November 1, 2006, the Master Service List Parties known to the Debtors as of November 1, 2006, retained professionals, and certain other potential parties-in-interest. Based on such subsequent client database queries, Mayer Brown has determined that it represents or has represented (in addition to those entities previously disclosed in the Declarations) certain creditors or other potential parties-in-interest (or in some cases their affiliates as indicated) on matters unrelated to the Debtors or these cases as follows:

12. Professionals: Ropes & Gray, LLP.
13. Major Vendors: Speedline Technologies, Inc., Ametek, Inc.²
14. Rule 2002 Entities, Entities Actively Involved in these Cases, and Master Service List Parties: Comerica Leasing³, Merrill Lynch Credit Products, LLC⁴.
15. Additional Disclosures: Delphi is in the process of evaluating AT&T Corporation ("AT&T") and other potential bidders competing for the telecom portion of certain information technologies outsourcing work. In connection with scope of services

² Mayer Brown represents or has represented Ametek GmbH, an affiliate of Ametek, Inc.

³ Mayer Brown represents or has represented the following affiliates of Comerica Leasing: (i) Comerica Bank-Detroit; (ii) Comerica; (iii) Comerica Corporation; (iv) Comerica, Inc. and Munder Capital Management; (v) Comerica Bank-California; (vi) Comerica Bank and Century Capital Markets, LLC; (vii) Comerica Securities Inc.; and (viii) Comerica Bank & Mass Mutual Life Insurance Co.

⁴ Mayer Brown represents or has represented the following affiliates of Merrill Lynch Credit Products, LLC: (i) Merrill Lynch & Co., Inc.; (ii) Merrill Lynch, Pierce, Fenner & Smith, Inc.; (iii) Merrill Lynch Capital Corporation; (iv) Merrill Lynch Money Markets, Inc.; (v) Merrill Lynch International Limited; (vi) Merrill Lynch International; (vii) Merrill Lynch Investment Managers; (viii) Merrill Lynch Global Markets; (ix) Merrill Lynch Commercial Loan Corporation; (x) Morgan Stanley & Co. Incorporated/Merrill Lynch & Co.; (xi) Services Regulations Coalition consisting of, among others, Merrill Lynch & Co., Inc.; (xii) Merrill Lynch & Co., Inc. (Customer Pay); (xiii) Wachovia Securities and Merrill Lynch & Co., Inc. (Customer Pay); (xiv) Wachovia Securities and Merrill Lynch & Co.; Merrill Lynch, Pierce, Fenner & Smith Incorporated (Bank Pay); (xv) Aztex Associates, L.P.; (xvi) Dresdner bank AG London Branch; Merrill Lynch International; (xvii) Nationwide Building Society and Merrill Lynch Commercial Loan Corporation; (xviii) Merrill Lynch International; Citigroup Global Markets Ltd.; (xix) Merrill Lynch, Professional Clearing Corp.; and (xx) Merrill Lynch Commercial Loan Corporation; Capmark Services Ireland Limited.

Mayer, Brown already is authorized to provide as Special Information Technology Outsourcing Counsel, Mayer Brown has been representing Delphi in that bidding process and will continue to represent Delphi in negotiations and any further dealings with the telecom party selected to be the winning bidder. While no decision has yet been made as to whom the winning bidder may be, for purposes of full disclosure it should be noted that Mayer Brown has in the past represented, is currently representing and may in the future represent AT&T or its affiliates in matters that are completely unrelated to this engagement, specifically, or to Delphi and its chapter 11 cases, generally. In addition, conflict waiver letters have been obtained from both AT&T and Delphi with respect thereto.

Further Due Diligence

16. Mayer Brown intends to conduct further database queries and file supplemental declarations, to the extent necessary and as warranted, periodically, over the duration of its retention and participation in these chapter 11 cases.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed on December 19, 2006, at Chicago, Illinois

/s/ Paul J. N. Roy
Paul J. N. Roy

Exhibit 1
Supplemental Engagement Letter

August 18, 2006

Marjorie Harris Loeb, Esq.
Assistant General Counsel
Corporate and Securities
Delphi Corporation
MC 483.400.603
5725 Delphi Place
Troy, Michigan 48098

Mayer, Brown, Rowe & Maw LLP
71 South Wacker Drive
Chicago, Illinois 60606-4637

Main Tel (312) 782-0800
Main Fax (312) 701-7711
www.mayerbrownrowe.com

Paul J.N. Roy
Direct Tel (312) 701-7370
Direct Fax (312) 706-8196
proy@mayerbrownrowe.com

Dear Ms. Loeb:

This letter supplements our agreement for the provision of legal services by this Firm to Delphi Corporation ("Delphi") as outlined in my letter to you dated February 3, 2006 (the "Original Engagement Letter") and outlines the terms by which the Firm has agreed to expand the scope of services provided in connection with an IT outsourcing services contract (the "ITO Project") and further agrees to provide services in connection with a Financial and Accounting outsourcing services contract (the "F&A Project"), subject to the attainment of waiver letters, if necessary. Specifically the scope of the ITO Project will be expanded to cover the negotiation of outsourcing services contracts related to two additional service towers, applications development management (the "ADM Phase") and network infrastructure (the "Network Phase"). You may limit or expand the scope of our representation at any time, provided that any expansion must be by mutual consent. We are very pleased that you have retained us and will, of course, answer any questions you may have about these arrangements.

PAYMENT PROVISIONS

We recognize that in choosing us to provide these services, you are choosing specific individuals at the Firm, including myself, Brad Peterson, Sonia Baldia, Paul Chandler, Greg Manter and Kristina Herrmann. I will continue to be your primary interface on this engagement with respect to the ITO Project and Brad Peterson will be your primary interface with respect to the F&A Project and each of us will supervise the other professionals involved. I, with the continued assistance of Paul Chandler with respect to our work under the Original Engagement Letter, and with the assistance of both Paul Chandler and Sonia Baldia with respect to the ADM Phase and Network Phase, will lead the ITO Project. Brad Peterson, with assistance from Sonia Baldia, will lead the F&A Project. As per our discussion, I will keep you informed of staffing needs and work with you in coordinating with Delphi's internal legal staff so that together we can insure the most cost-efficient and effective delivery of services. Others from the Firm may be necessary to assist us on this engagement, but we have agreed to obtain your written permission before engaging them. No fees will be paid for work performed by others before we

9056727 42007437

Berlin Brussels Charlotte Chicago Cologne Frankfurt Houston London Los Angeles New York Palo Alto Paris Washington, D.C.
Independent Mexico City Correspondent: Jauregui, Navarrete, Nader y Rojas, S.C.

Mayer, Brown, Rowe & Maw LLP operates in combination with our associated English limited liability partnership in the offices listed above.

Marjorie Harris Loeb, Esq.
August 18, 2006
Page 2

have obtained your written permission. The Firm endeavors, to the maximum extent compatible with the quality of our work product, to assign our personnel in a way designed to produce timely and economical handling of matters. If at any time you have questions, concerns or suggestions, please contact me promptly.

Our fees for services are based on time (at quarter hour increments) spent on specific projects, computed at our hourly rates for those persons performing the services required. As we discussed, our fees will continue at the rates stated in the Original Engagement Letter through September 30, 2006, and will then increase as set forth below to reflect the increase in the Firm's hourly rates as of June 1, 2006. Specifically the hourly rates for the professionals you have approved for this engagement are as follows:

<i>PROFESSIONAL</i>	<i>UNTIL 9/30/06</i>	<i>FROM 10/01/06</i>
Paul Roy	\$580	\$650
Brad Peterson	\$540	\$590
Paul Chandler	\$475	\$510
Sonia Baldia	\$460	\$485
Greg Manter	\$300	\$345
Kristina Herrmann	\$260	\$320

We agree these hourly rates will remain in effect until the earlier of the completion of the engagement and June 30, 2007 and thereafter will revert to the Firm's standard hourly rates in effect at such time, in all cases subject to the agreed upon discounts set forth below.

Our agreement to discount our rates with respect to the first phase of the IPO Project remains as set forth in the Original Engagement Letter. We also agree to discount our rates by 5% for the first \$400,000 of fees with respect to each of the ADM Phase and Network Phase, and with respect to the first \$500,000 of fees with respect to the F&A Project, and at 10% for the portion of our fees for each portion of the engagement that exceed the foregoing thresholds. We will not charge for travel time, though we will charge for time we are working on your matters while traveling.

Our hourly billable rates include our general overhead and internal charges associated with our practice. A copy of the Delphi billing instructions and limitations is enclosed and incorporated into this engagement agreement by this reference, together with a copy of our current schedule of charges, which will apply only to the extent permitted by the Delphi billing instructions and limitations.

Marjorie Harris Loeb, Esq.
August 18, 2006
Page 3

We anticipate submitting to you monthly invoices for the professional (lawyer and paralegal) services rendered and other charges and expenses incurred. Payment is due upon receipt of our statement and in no event later than 30 days thereafter, subject to the terms of any applicable court orders issued in the bankruptcy proceedings involving Delphi and its affiliated debtors. We will provide you with billing details specifying the individuals involved, their positions here, the hours and work performed and an itemization of other charges.

CONFLICT PROVISIONS

You agree that our Firm may represent the persons or entities listed in Attachment A where their interests are adverse (in litigation, transactions or otherwise) to you or your affiliates in matters not substantially related to our engagement by you. In addition, you agree that our Firm may represent other persons or entities (i.e., not listed in Attachment A) whose interests are adverse to you or your affiliates in matters not substantially related to our engagement by you, provided that so long as you remain a continuing client of our Firm, we will not represent such other persons or entities in any litigation or arbitration adverse to Delphi without having obtained a separate waiver from you for that representation.

We agree, however, that your prospective consent to adverse representation shall not apply in any instance where, as the result of our representation of you, we have obtained sensitive, proprietary or other confidential information of a nonpublic nature that, if known to any such other client of ours, could be used in a matter in which we are retained by our other client to your material disadvantage unless we have screened our lawyers and paralegals who have such information from any involvement in the adverse representation. In addition no lawyer of our Firm who is representing Delphi will participate in the representation of another person or entity adverse to Delphi. The attorneys in our Firm working on matters for Delphi and persons or entities adverse to Delphi will, of course, keep segregated and separate any work product and information concerning the matters for Delphi from any work product and information concerning the matters for any person or entity adverse to Delphi.

For the purpose of determining whether a conflict of interest exists, it is only you and your subsidiaries which we will represent and not your stockholders or other related companies (collectively "Other Related Persons"). You agree not to give us confidential information regarding your Other Related Persons. While we recognize that to act adversely to any Other Related Persons could jeopardize a long term relationship with you, which we would naturally be reluctant to do, for conflict of interest purposes we reserve the right to represent another client with interests adverse to any Other Related Person without obtaining any consent from you or such Other Related Person.

TERMINATION OF ENGAGEMENT

Following termination of our engagement, any otherwise nonpublic information you have supplied to us which is retained by us will be kept confidential in accordance with applicable

08/21/2006 10:22 248-813-2491

DELPHI LEGAL STAFF

PAGE 02/02

FROM : MARJORIE HARRIS LOEB

FAX NO. : 12485938059

Aug. 19 2006 11:41AM P1

Mayer, Brown, Rowe & Maw LLP

Marjorie Harris Loeb, Esq.
August 18, 2006
Page 4

rules of professional conduct. At your request, your papers and property will be returned to you; our own files, including lawyer work product, pertaining to the matter will be retained by us, however we will provide copies of such materials to you should you request us to do so. For various reasons, including the minimization of unnecessary storage expenses, we reserve the right to destroy or otherwise dispose of any such items retained by us within a reasonable time after the termination of the engagement.

Our attorney-client relationship will be considered terminated if more than 12 months have elapsed from the last time you requested and we furnished any billable services to you. If you later retain us to perform further or additional services, our attorney-client relationship will be revived, subject to these and any supplemental terms of engagement. The fact that we may inform you from time to time of developments in the law which may be of interest to you, by newsletter or otherwise, should not be understood as a revival of an attorney-client relationship. Moreover, we have no obligation to inform you of such developments in the law unless we are engaged in writing to do so.

ACCEPTANCE

This letter constitutes the entire understanding between you and Mayer, Brown, Rowe & Maw LLP and supersedes all prior understandings, written or oral, relating to its subject matter. Any change must be made or confirmed in writing. If this letter correctly reflects your understanding of the terms and conditions of our engagement, please indicate your acceptance by signing the enclosed copy of this letter in the space provided below and returning it to our office, to my attention.

On behalf of Mayer, Brown, Rowe & Maw LLP, I thank you for the opportunity to be of service.

Sincerely,


Paul J.N. Roy

We agree to the foregoing terms:

DELPHI CORPORATION

By: 

9054727 42107457

Delphi Billing Instructions and Limitations

Payment Terms

Delphi payment terms are MSN-2 (second day of the second month, after the date of the invoice).

Permitted Reimbursables

Delphi will reimburse a law firm for reasonable and actual out-of-pocket payments made to third-party vendors (i.e., Delphi will not pay for markups or surcharges added by the law firm) for the following items:

- Air freight/express mail deliveries
- Bond fees and premiums
- Coach-class air fare (lowest available rate/class)
- Computerized legal research (e.g., Lexis, Westlaw)
- Court reporter fees
- Expert witness fees
- Filing fees
- Inside photocopy (up to 10 cents per page)
- Local business transportation (e.g., taxi fares)
- Long distance telephone charges (for voice, fax or data)
- Outside messenger services
- Outside photocopy, binding, and printing services
- Postage
- Travel (airfare, hotel, rental car)

Delphi will not pay for:

- Books/subscriptions
- Fax communications (except long distance telephone charges)
- Hourly fees while traveling
- Inside photocopy (more than 10 cents per page)
- Local meals
- Local personal transportation (taxi/limousine to/from home)
- Local telephone charges
- Membership fees
- Office supplies
- Overtime charges
- Secretarial/clerical charges
- Storage charges

- **Word processing**

**Mayer, Brown, Rowe & Maw LLP
U. S. Offices**

Schedule of Non-fee Charges to Clients

(which will apply only to the extent permitted by the Delphi Billing Instructions and Limitations)

July 1, 2005

I. Long Distance Telephone.

We purchase our long-distance telephone service from telecommunications providers at discounted rates. We charge clients at rates calculated to recover our cost.

II. Automated Research.

We purchase services from Lexis and Westlaw at fixed monthly rates which are substantially below their published rates. We charge clients for the Lexis and Westlaw connections at rates calculated to recover our cost.

III. Telefax Service.

We charge clients \$1.00 per page, plus applicable long distance telephone charges regardless of length at our discounted rates. There is no charge for incoming telefaxes.

IV. Document Reproduction.

We charge clients for standard-size internal black and white copies at the rate of \$.15 per page.

We charge clients for standard-size internal color document reproduction (if specifically requested by clients) at the rate of \$1.00 per page. We currently reproduce documents using photocopiers, laser printers, and digital copiers, and may in the future use other means of reproduction. Outside copying is charged at actual out-of-pocket cost.

V. Postage.

We charge clients at cost for postage when the cost of mailing is \$1.00 or more.

VI. Out-of-pocket Disbursements.

The following types of disbursements when related to a client matter are charged at the firm's cost:

- Advances on behalf of clients (e.g., tax payments, filing fees, title charges)
- Consultants' and expert witnesses' fees and expenses
- Courier and messenger services
- Court reporters
- Equipment when purchased solely for a client matter
- Meals
- Outside services (including cost of litigation support services purchased from outside vendors)
- Service of process
- Records searches
- Supplies (when amounts are large or type of supply item is special)
- Tax return processing charges
- Taxis, mileage, parking (local)
- Travel (airfares, hotels, meals, car rentals, fees of travel agencies and professionals, taxis and incidentals)*
- Trial exhibits
- Witness fees and costs
- Other items not covered above that are directly attributable to a client matter

*We use commissions paid to our travel agents by hotels and auto rental companies to reduce the costs to us of our Travel Department.

VII. Items Not Charged to Clients.

- Administrative overhead
- Air conditioning and electricity for overtime work
- Client entertainment
- Local and suburban telephone calls
- Rent for conference rooms

Attachment A

**Gail O'Brien
Logan Robinson
Oppenheimer Senior Floating Rate Fund
Tenneco and its subsidiaries
TRW Automotive Inc. and its subsidiaries
Ispat Inland/Mittal Steel USA Inc. and its subsidiaries
United Stars, Inc. and its subsidiaries
Hub Group and its subsidiaries
Micronas Semi-Conductors and its subsidiaries
Bank of America N.A. and its subsidiaries
Milan E. Belans II**

EXHIBIT E

Presentment Date and Time: January 8, 2007 at 4:00 p.m.
Objection Deadline: January 8, 2007 at 2:00 p.m.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

NOTICE OF PRESENTMENT OF ORDER UNDER 11 U.S.C. §§ 327(a) AND 328
AND FED. R. BANKR. P. 2014 EXPANDING THE SCOPE OF RETENTION OF
PRICEWATERHOUSECOOPERS LLP TO PROVIDE DUE DILIGENCE SERVICES
NUNC PRO TUNC TO DECEMBER 15, 2006

PLEASE TAKE NOTICE that on December 29, 2006, Delphi Corporation ("Delphi"), debtor and debtor-in-possession in the above-captioned cases, filed the Supplemental Application For Order Under 11 U.S.C. §§ 327(a) And 328 And Fed. R. Bankr. P. 2014 Expanding The Scope Of Retention Of PricewaterhouseCoopers LLP To Provide Due Diligence Services Nunc Pro Tunc To December 15, 2006 (the "Supplemental Application," attached to this notice as Exhibit A).

PLEASE TAKE FURTHER NOTICE that if timely written objections are filed, served, and received in accordance with this notice, a hearing to consider approval of the Supplemental Application will be held on January 12, 2007 at 10:00 a.m. (Prevailing Eastern Time) (the "Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York, 10004.

PLEASE TAKE FURTHER NOTICE that if no written objections to the Supplemental Application are timely filed, served, and received, the supplemental order filed with the Supplemental Application and attached to this notice as Exhibit B will be submitted for signature to the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004 on January 8, 2007 at 4:00 p.m. (Prevailing Eastern Time).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Supplemental Application must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing

Dates And Certain Notice, Case Management, And Administrative Procedures, entered by this Court on October 26, 2006, as amended (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel), (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr.), (iii) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Att'n: Kenneth S. Ziman), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Brian Resnick), (v) counsel for the Official Committee Of Unsecured Creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (vi) counsel for PricewaterhouseCoopers LLP, Office of the General Counsel, 3 Embarcadero Center, San Francisco, CA 94111 (Att'n: Kim A. Thompson), (vii) counsel for the Official Committee Of Equity Security Holders, Fried Frank, Harris, Shriver & Jacobson LLP, One New York Plaza, New York, New York 10004 (Att'n: Bonnie Steingart), and (viii) the Office of the United States Trustee for the Southern District of New York, 33

Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard),
in each case so as to be **received** no later than **2:00 p.m. (Prevailing Eastern Time) on
January 8, 2007** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth
herein and in accordance with the Amended Eighth Supplemental Case Management
Order will be considered by the Bankruptcy Court at the Hearing. If no objections to the
Supplemental Application are timely filed and served in accordance with the procedures
set forth herein and in the Amended Eighth Supplemental Case Management Order, the
Bankruptcy Court may enter an order granting the Supplemental Application **without
further notice.**

Dated: New York, New York
December 29, 2006

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 9331)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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SUPPLEMENTAL APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(a) AND 328
AND FED. R. BANKR. P. 2014 EXPANDING THE SCOPE OF RETENTION OF
PRICEWATERHOUSECOOPERS LLP TO PROVIDE DUE DILIGENCE SERVICES
NUNC PRO TUNC TO DECEMBER 15, 2006

("PWC SUPPLEMENTAL RETENTION APPLICATION")

Delphi Corporation ("Delphi"), debtor and debtor-in-possession in the above-captioned cases, hereby submits this supplemental retention application (this "PwC Supplemental Retention Application") for a supplemental order under 11 U.S.C. §§ 327(a) and 328 and Fed. R. Bankr. P. 2014 expanding the scope of its retention of PricewaterhouseCoopers LLP ("PwC"), nunc pro tunc to December 15, 2006. Specifically, Delphi proposes to retain PwC to perform due diligence services for Delphi that will facilitate due diligence by plan investors working with the Company (as defined below) to facilitate its emergence from chapter 11. In support of this PwC Supplemental Retention Application, Delphi submits the Supplemental Declaration Of Colin Wittmer, executed on December 29, 2006 (the "Wittmer Declaration"), and respectfully represents as follows:

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, Delphi and certain of its U.S. subsidiaries and affiliates (the "Affiliate Debtors" and together with Delphi, the "Debtors")¹, filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended and in effect on October 8, 2005 (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtors' chapter 11 cases.

2. No trustee or examiner has been appointed in the Debtors' cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors (the "Creditors' Committee"). On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders (the "Equity Committee").

¹ In addition to Delphi, the following entities are debtors in these related cases: ASEC Manufacturing General Partnership, ASEC Sales General Partnership, Aspire, Inc., Delco Electronics Overseas Corporation, Delphi Automotive Systems (Holding), Inc., Delphi Automotive Systems Global (Holding), Inc., Delphi Automotive Systems Human Resources LLC, Delphi Automotive Systems International, Inc., Delphi Automotive Systems Korea, Inc., Delphi Automotive Systems LLC, Delphi Automotive Systems Overseas Corporation, Delphi Automotive Systems Risk Management Corp., Delphi Automotive Systems Services LLC, Delphi Automotive Systems Tennessee, Inc., Delphi Automotive Systems Thailand, Inc., Delphi China LLC, Delphi Connection Systems, Delphi Diesel Systems Corp., Delphi Electronics (Holding) LLC, Delphi Foreign Sales Corporation, Delphi Integrated Service Solutions, Inc., Delphi International Holdings Corp., Delphi International Services, Inc., Delphi Liquidation Holding Company, Delphi LLC, Delphi Mechatronic Systems, Inc., Delphi Medical Systems Colorado Corporation, Delphi Medical Systems Corporation, Delphi Medical Systems Texas Corporation, Delphi NY Holdings Corporation, Delphi Services Holding Corporation, Delphi Technologies, Inc., DREAL, Inc., Environmental Catalysts, LLC, Exhaust Systems Corporation, Packard Hughes Interconnect Company, Specialty Electronics, Inc., and Specialty Electronics International Ltd.

3. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

4. The statutory predicates for the relief requested herein are sections 327(a) and 328 of the Bankruptcy Code and rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

5. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2005 had global 2005 net sales of approximately \$26.9 billion and global assets of approximately \$17.0 billion.² At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues, and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Bankruptcy Court.

6. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer.

7. Delphi was incorporated in Delaware in 1998 as a wholly-owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's

² The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates.

business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

8. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28. billion in net sales.³ Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion.

9. The Debtors believe that the Company's financial performance has deteriorated because of (a) increasingly unsustainable U.S. legacy liabilities and operational restrictions driven by collectively bargained agreements, including restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (b) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (c) increasing commodity prices.

³ Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on the U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

10. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major unions and GM had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete the Debtors' transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

11. On March 31, 2006, the Company outlined the key tenets of its transformation plan. The Company believes that this plan will enable it to return to stable, profitable business operations and allow the Debtors to emerge from these chapter 11 cases in the first half of 2007. To complete their restructuring process, the Debtors must focus on five key areas. First, Delphi must modify its labor agreements to create a competitive arena in which to conduct business. Second, the Debtors must conclude their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company. Third, the Debtors must streamline their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus. Fourth, the Debtors must transform their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint. Finally, the Debtors must devise a workable solution to their current pension situation.

12. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of

its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

Relief Requested

13. Delphi respectfully requests the entry of a supplemental order under sections 327(a) and 328 of the Bankruptcy Code expanding the scope of its retention of PwC nunc pro tunc to December 15, 2006 for PwC to provide due diligence services to the Company on the terms and conditions of that certain Master Professional Services Agreement dated as of March 17, 2006 (the "Master Agreement"), a copy of which is attached as Exhibit 1 to the Wittmer Declaration, and the Statement of Work For Transaction Services dated as of December 15, 2006 (the "Transaction Services Statement Of Work"), a form of which is attached as Exhibit 2 to the Wittmer Declaration, nunc pro tunc to December 15, 2006.

Overview Of Delphi's Retention Of PwC

14. On June 5, 2006, the Debtors filed an application (Docket No. 4028) (the "Initial PwC Application") to employ PwC to provide assistance to Delphi in complying with the provisions of the Sarbanes-Oxley Act of 2002 including, but not limited to, section 404 of the Sarbanes-Oxley Act, as well as to provide certain compliance, tax and financial planning, and other general tax consulting services to the Debtors in these chapter 11 cases on the terms and conditions of the Master Agreement and applicable statements of work (the "Statements Of Work") between PwC and the Debtors.

15. On June 21, 2006, this Court approved the Initial PwC Application and entered the Order Under 11 U.S.C. §§ 327(a) And 328 Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of PricewaterhouseCoopers LLP To Provide Certain Sarbanes-

Oxley Compliance, Tax And Financial Planning, And Other General Tax Consulting Services To Debtors Nunc Pro Tunc to January 1, 2006 (Docket No. 4310) (the "Initial PwC Retention Order"). The Initial PwC Retention Order authorized the Debtors to enter into additional Statements Of Work with PwC for the provision of additional services under the Master Agreement and the Initial PwC Application, provided, however, that if PwC sought to perform services which were not covered by the Master Agreement and the Initial PwC Application, the Debtors would be required to file a supplemental application seeking court approval for the performance of such additional services. The services described in this PwC Supplemental Retention Application and the Transaction Services Statement Of Work are not covered under the Master Agreement and the Initial PwC Application. Accordingly, Delphi submits this PwC Supplemental Retention Application.

16. Delphi seeks to employ PwC to help facilitate its plan of reorganization diligence process. As more fully described below, PwC's work under the terms of the Transaction Services Statement Of Work should facilitate plan investors' diligence process. PwC has been providing such services to Delphi since December 15, 2006.

Services To Be Rendered

17. The work that PwC will perform under the terms of the Transaction Services Statement Of Work will include, but will not be limited to, holding discussions with certain officers, employees, and outside consultants of Delphi, performing financial analysis of the historical results and trends of Delphi, commenting on projected financial information prepared by management, and performing certain other procedures, as described in more detail below. Throughout this project, PwC will provide Delphi with oral reports, various outlines, executive summaries, analytical schedules, and similar work product, as requested.

Responsibilities And Limitations

18. The Master Agreement and the Transaction Services Statement Of Work provide for various responsibilities and limitations of the expanded retention which are summarized below:⁴

- (a) Limitations Regarding Information Provided By Delphi. PwC assumes no responsibility and makes no representations with respect to the accuracy or completeness of information provided by Delphi. Moreover, PwC's work cannot provide assurance that matters of significance to the financial information or to Delphi's plan of reorganization process will be disclosed and that a plan investor's due diligence will not identify significant matters not previously identified by PwC or management of Delphi.
- (b) Responsibilities Of Delphi. It is Delphi's responsibility to determine the adequacy of the work to be performed for its purposes. Also, it is understood that it is Delphi's right and responsibility to (1) designate a management-level individual or individuals to be responsible for overseeing the services being provided, (2) evaluate the adequacy of the services performed and any findings that result, (3) make all management decisions and perform all management functions, including accepting responsibility for the results of the services to be rendered by PwC, and (4) determine exclusively the scope of work (as described further below) included in Exhibit I to the Transaction Services Statement Of Work. Delphi is solely responsible for all information provided to plan investors.
- (c) Limitation Of Liability.
 - (i) The Transaction Services Statement Of Work is between Delphi and PwC only. In the course of providing services under the Transaction Services Statement Of Work, PwC, in its discretion, may draw on the resources of other firms affiliated with PwC. Provision of services, however, remains PwC's responsibility alone and Delphi agrees that no other firm affiliated with PwC, nor the partners,

⁴ The discussion of the Master Agreement and the Transaction Services Statement Of Work contained herein is a summary only. In the event of any inconsistency between this summary and either the Master Agreement or the Transaction Services Statement Of Work, the terms of the Master Agreement or the Transaction Services Statement Of Work, as the case may be, control.

principals, or employees of PwC or other firms affiliated with PwC who perform work in connection with the Transaction Services Statement of Work, will have any liability to Delphi in connection with the Master Agreement or the Transaction Services Statement Of Work or services provided thereunder. Delphi therefore agrees that it will not bring any claim under the Master Agreement or Transaction Services Statement Of Work against PwC or any affiliated firm relating to the services provided thereunder, except where such claim cannot be excluded by law.

- (ii) Delphi agrees to release PwC from any and all claims, liabilities, costs, and expenses attributable to any knowing misrepresentation by Delphi or Delphi management.
- (iii) Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC, PwC's liability to pay damages for any losses incurred by Delphi as a result of breach of contract, negligence, or other tort committed by PwC, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for services provided under the Transaction Services Statement of Work.
- (d) Termination. The Master Agreement provides that either PwC or Delphi may terminate it or any Statement Of Work if a material breach of the Master Agreement is not cured within 30 days after receipt of written notice of such breach. In addition, Delphi may terminate the Master Agreement or any Statement Of Work for convenience at any time upon 30 days' prior written notice. If Delphi terminates the Master Agreement or any Statement Of Work for any other reason or if PwC terminates for a material breach by Delphi, then Delphi will be responsible for fees and expenses incurred through the actual date of termination.

Procedures To Be Followed By PwC

19. Subject to a work plan to be authorized by Delphi, PwC will perform certain due diligence procedures covering the general areas outlined below and more fully set forth in the Transaction Services Statement Of Work and Exhibit I thereto:

- (a) Obtain an understanding of the Company's accounting policies and how those policies impact reported results. Assess the overall

adequacy of the Company's compliance with Sarbanes-Oxley rules and reporting responsibilities.

- (b) Obtain an understanding of the status of significant "investigations" into the Company's financial reporting and the Company's current estimate, if any, of the range of the potential effects to its reported earnings.
- (c) Understand significant joint-venture agreements and how their accounting treatment impacts reported EBITDA and cash flow.
- (d) Summarize the key financial aspects of transactions and agreements/arrangements between the Company and General Motors.
- (e) Perform appropriate due diligence procedures on the following subject areas pursuant to a work plan to be authorized by Delphi:
 - (i) Quality Of Earnings/Cash Flow (performed for each operating division as appropriate);
 - (ii) Operating Division Analysis And Corporate Headquarters (performed for each operating division as appropriate);
 - (iii) 2007 To 2012 Business Plan (performed for each operating division as appropriate);
 - (iv) Balance Sheet;
 - (v) Tax Due Diligence; and
 - (vi) Employee Benefits Due Diligence

20. Subject to this Court's approval of the PwC Supplemental Retention Application, PwC is willing to perform the services described in the Transaction Services Statement Of Work on the terms set forth therein and in the Master Agreement.

Disinterestedness Of Professionals

21. The Declaration of Brian D. Decker executed on June 5, 2006 (Docket No. 4028) (the "Original Declaration"), filed in support of the Initial PwC Application, and the Wittmer Declaration (together with the Original Declaration, the "PwC Declarations"), filed in

support of this PwC Supplemental Retention Application, contain information available as of the date hereof with respect to PwC's connections with other parties-in-interest, as required by Bankruptcy Rule 2014(a). Based on the information set forth in the PwC Declarations, Delphi submits that PwC and the professionals in the firm are "disinterested persons," as that term is used in section 101(14) of the Bankruptcy Code, and are otherwise eligible to be retained under section 327(a) of the Bankruptcy Code.

22. Moreover, the Transaction Services Statement Of Work provides that the PwC team assigned to this engagement will not have access to the team members, working papers, or reports of any other PwC engagements in these chapter 11 cases without Delphi's prior consent.

Professional Compensation

23. Consistent with the Master Agreement and the Transaction Services Statement Of Work and as described in the Wittmer Declaration, Delphi has agreed to compensate PwC reasonable sums in accordance with the normal rates charged by PwC for the services provided. In addition, as set forth in the Master Agreement, PwC will bill Delphi for pre-approved and reasonable out of pocket and travel expenses according to the guidelines set forth in Exhibit A to the Master Agreement (Delphi Travel and Expense Reimbursement Policy For Contractors).⁵ As stated in the Wittmer Declaration, PwC estimates that its fees for this engagement will range from \$3.5 million to \$5.5 million. If, during the course of PwC's work pursuant to the Transaction Services Statement Of Work, it appears that PwC's fee will exceed this estimate, PwC will advise Delphi immediately and will not undertake additional work

⁵ Pursuant to the Master Agreement, included in travel expenses will be PwC internal ticket charges for booking travel (as agreed from time to time between PwC and Delphi). The internal per ticket charge is an allocation of estimated costs of running PwC's travel department in a manner to maximize cost savings.

without Delphi's prior approval. This estimate is based upon PwC's hourly rates for the individuals to be assigned to this engagement. The agreed upon range of rates are:

Partner & Managing Director	\$775 to \$900
Director	\$515 to \$600
Manager	\$390 to \$450
Senior	\$325 to \$375
Associate	\$290 to \$325
Administration	\$100 to \$150

These rates are PwC's normal and customary rates for the type of services to be provided.

Delphi is advised that these rates are subject to change but that any changes will remain in line with market rates for comparable services.

24. In the event that this Court approves Delphi's retention of PwC, (a) PwC's fees and expenses will be subject to (i) the jurisdiction and approval of this Court with regard to PwC's retention, (ii) the Interim Compensation Order (Docket No. 869), the Supplemental Interim Compensation Order (Docket No. 2747), the Second Supplemental Interim Compensation Order (Docket No. 2986), the Third Supplemental Interim Compensation Order (Docket No. 3630), the Fourth Supplemental Interim Compensation Order (Docket No. 4545), the Fifth Supplemental Interim Compensation Order (Docket No. 5310), and the Sixth Supplemental Interim Compensation Order (Docket No. 6145) (collectively, the "Interim Compensation Orders") and any amendments thereto, and (iii) any requirements governing interim and final fee applications as set forth in the Interim Compensation Orders and (b) Delphi will pay all fees and expenses of PwC under the Transaction Services Statement Of Work as promptly as practicable in accordance with the terms thereof, the Interim Compensation Orders, as may be amended, and any other orders of this Court governing interim and final fee applications, and after obtaining all necessary further approvals from this Court, if any.

25. PwC will continue to file fee applications for interim and final allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of the Bankruptcy Code, any applicable Bankruptcy Rules, the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), the guidelines established by the Office of the United States Trustee, and further orders of this Court.

Dispute Resolution Procedures

26. As set forth in the Transaction Services Statement Of Work, Delphi and PwC have agreed, subject to this Court's approval of this PwC Supplemental Retention Application, that: (a) any controversy or claim with respect to, in connection with, arising out of, or in any way related to this PwC Supplemental Retention Application or the Transaction Services Statement Of Work or the services provided by PwC to Delphi as outlined in this PwC Supplemental Retention Application or the Transaction Services Statement Of Work, including any matter involving a successor in interest or agent of any of Delphi or of PwC, will be brought in this Court or the United States District Court for the Southern District of New York if such District Court withdraws the reference, (b) PwC and Delphi and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have or retain jurisdiction over such claims or controversies) for the resolution of such claims, causes of actions or lawsuits, (c) PwC and Delphi, and any and all successors and assigns thereof, waive trial by jury, such waiver being informed and freely made, (d) if this Court, or the District Court if the reference is withdrawn, does not have or retain jurisdiction over the foregoing claims and controversies, PwC and Delphi, and any and all successors and assigns thereof, will submit first to non-binding mediation; and, if mediation is

not successful, then to binding arbitration, in accordance with the dispute resolution procedures set forth in Exhibit III to the Transaction Services Statement Of Work, and (e) judgment on any arbitration award may be entered in any court having proper jurisdiction.

27. PwC has agreed, as set forth in the Transaction Services Statement Of Work, not to raise or assert any defense based upon jurisdiction, venue, abstention or otherwise to the jurisdiction and venue of this Court or the United States District Court for the Southern District of New York (if such District Court withdraws the reference) to hear or determine any controversy or claims with respect to, in connection with, arising out of, or in any way related to this PwC Supplemental Retention Application or the services provided hereunder.

Conclusion

28. For the foregoing reasons, Delphi submits that the relief requested herein is in the best interests of Delphi and its estates and stakeholders and should be approved.

Notice

29. Notice of this PwC Supplemental Retention Application has been provided in accordance with the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered by this Court on October 26, 2006 (Docket No. 5418). In light of the nature of the relief requested, Delphi submits that no other or further notice is necessary.

Memorandum Of Law

30. Because the legal points and authorities upon which this PwC Supplemental Retention Application relies are incorporated herein, Delphi respectfully requests that the

requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) be deemed satisfied.

WHEREFORE, Delphi respectfully requests that this Court enter a supplemental order (a) authorizing the expansion of the scope of retention of PwC to perform the services set forth in the Transaction Services Statement Of Work nunc pro tunc to December 15, 2006 and (b) granting Delphi such other and further relief as is just.

Dated: December 29, 2006

DELPHI CORPORATION, as Debtor and Debtor-in-possession

By: /s/ John D. Sheehan
Name: John D. Sheehan
Title: Vice President and Chief Restructuring Officer

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

SUPPLEMENTAL ORDER UNDER 11 U.S.C. §§ 327(a) AND 328
AND FED. R. BANKR. P. 2014 EXPANDING THE SCOPE OF
RETENTION OF PRICEWATERHOUSECOOPERS LLP TO PROVIDE DUE
DILIGENCE SERVICES NUNC PRO TUNC TO DECEMBER 15, 2006

("PWC SUPPLEMENTAL RETENTION ORDER")

Upon the supplemental application, dated December 29, 2006 (the "PwC Supplemental Retention Application"),¹ of Delphi Corporation ("Delphi"), debtor and debtor-in-possession in the above-captioned cases, for an order (the "Order") under 11 U.S.C. §§ 327(a) and 328 and Fed. R. Bankr. P. 2014 authorizing the expansion of the scope of Delphi's retention of PricewaterhouseCoopers LLP ("PwC") for PwC to perform certain due diligence services to Delphi, nunc pro tunc to December 15, 2006 on the terms and conditions of that certain Master Professional Services Agreement dated as of March 17, 2006 (the "Master Agreement"), a copy of which is attached hereto as Exhibit 1, and that certain Statement of Work For Transaction Services dated as of December 15, 2006 (the "Transaction Services Statement Of Work"), a form of which is attached hereto as Exhibit 2, which services will facilitate due diligence by plan investors working with Delphi to facilitate its emergence from chapter 11; and this Court having determined that the relief requested in the PwC Supplemental Retention

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the PwC Supplemental Retention Application.

Application is in the best interests of Delphi, its estates, its stakeholders, and other parties-in-interest; and it appearing that proper and adequate notice of the PwC Supplemental Retention Application has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The PwC Supplemental Retention Application is GRANTED nunc pro tunc to December 15, 2006.
2. Pursuant to the PwC Supplemental Retention Application, the Master Agreement, and the Transaction Services Statement Of Work, Delphi's retention of PwC is hereby amended in accordance with 11 U.S.C. §§ 327(a) and 328 and Fed. R. Bankr. P. 2014 to authorize the expansion of the scope of Delphi's retention of PwC for PwC to provide the due diligence services described in the PwC Supplemental Retention Application and the Transaction Services Statement Of Work.
3. PwC shall continue to file fee applications for interim and final allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended and in effect on October 8, 2005, any applicable Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), the guidelines established by the Office of the United States Trustee, and further orders of this Court.
4. The terms of the Order Under 11 U.S.C. §§ 327(a) And 328 Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of PricewaterhouseCoopers LLP To Provide Certain Sarbanes-Oxley Compliance, Tax And Financial Planning, And Other General Tax

Consulting Services To Debtors Nunc Pro Tunc to January 1, 2006 (Docket No. 4310), as modified hereby, shall remain in full force and effect.

5. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

6. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is satisfied by the PwC Supplemental Retention Application.

Dated: New York, New York
January __, 2007

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

Master Professional Services Agreement dated as of March 17, 2006

MASTER PROFESSIONAL SERVICES AGREEMENT

This is a MASTER PROFESSIONAL SERVICES AGREEMENT, dated as of March 17, 2006 (this "Agreement"), between PricewaterhouseCoopers LLP, a Delaware limited liability partnership ("PwC"), and Delphi Corporation, a Delaware corporation ("Client"), each a Party, and together Parties, to this Agreement.

Background

PwC and Client desire to establish a contract pursuant to which Client may, from time to time, obtain from PwC, and PwC may provide to Client, certain professional Services (as defined in Section 1(a)), all on the terms and subject to the conditions set forth in this Agreement and in the applicable statement of work ("SOW").

Terms and Conditions

In consideration of the premises and of the mutual covenants and agreements contained herein, and intending to be legally bound, the Parties hereby agree as follows:

1. Services.

(a) This Agreement establishes the standard terms and conditions pursuant to which PwC may provide to Client certain professional services (the "Services"), as may be performed or agreed upon from time to time in writing in an SOW. Notwithstanding any provision to the contrary contained herein, audit, attest and other assurance services are not within the definition of "Services" and such engagements are not covered by this Agreement. An executed SOW, attached and incorporated into a Client purchase order, may expressly identify and amend terms and conditions in this Agreement, or list special terms and conditions, effective for that SOW only. Unless modified by provisions contained in an SOW, the terms and conditions in this Agreement are incorporated into and made part of each SOW. To the extent of any express conflict or inconsistency between the terms and conditions of an SOW and the terms and conditions of this Agreement, the terms and conditions of the SOW will control.

(b) An SOW shall contain the following, as applicable: (i) the term or period of time during which PwC will perform the Services, provide resources or otherwise perform its obligations as specified in the SOW; (ii) a description of the obligations of, and Services to be performed by, PwC; (iii) a description of Client's responsibilities related to the SOW, including any facilities, equipment, personnel and tasks or other support to be provided or performed by Client; (iv) PwC's fees and expenses under the SOW, or, if applicable, the basis on which such fees and expenses will be computed; (v) any provision limiting the liability of either Party other than, or in addition to, those provision set forth herein, and (vi) any other terms and conditions

appropriate to the Services to be performed and the obligations of the Parties under that SOW. Forms of Statements of Work are attached hereto as Attachment A.

2. Term.

The term of this Agreement shall commence as of October 8, 2005, and shall continue until March 31, 2007, whereupon Client and PwC may agree to extend the Agreement for successive one (1) year periods. Each SOW shall become effective as of the date of the commencement of the Services or, if earlier, the date of execution of such SOW. Each SOW executed by the Parties prior to the effective date of a termination (as provided for in Section 7) shall remain in full force and effect in accordance with its terms, including the terms and conditions of this Agreement. If PwC commenced the performance of the Services prior to the execution of this Agreement, this Agreement shall be effective as of the commencement of such Services and shall cover such Services, unless the performance of such Services are governed by an existing executed agreement. The Parties agree that any such existing executed agreements shall be converted to SOWs within ninety (90) days of the execution of this Agreement, unless the services under such existing executed agreements have been completed by such date.

3. Fees, Expenses and Taxes.

(a) In addition to professional fees outlined in the applicable SOW, PwC will also bill Client for pre-approved, reasonable out-of-pocket and travel expenses according to the guidelines set forth in Exhibit A: Delphi Travel and Expense Reimbursement Policy for Contractors; provided, however, that instead of submitting all expenses on Delphi expense vouchers, PwC shall account for such expenses within PwC's normal expense reimbursement system. Included in travel expenses shall be PwC internal per ticket charges for booking travel (as agreed from time to time between PwC and Delphi). The internal per ticket charge is an allocation of estimated costs of running PwC's travel department in a manner to maximize cost savings. PwC shall provide Client with a summary of such expenses and Client shall have the right to audit such expenses.

(b) Client shall pay for all taxes, other than withholding taxes and taxes based on or measured by PwC's or PwC's personnel's net income, including any interest and penalties from any related deficiency if due to an act by Client and not that of PwC, in connection with this Agreement, including any sales, use, excise, value-added, services, consumption, and other taxes and duties assessed on the provision of Services by PwC to Client or on PwC's charges to Client under this Agreement including the reimbursement of expenses, so long as such taxes are listed in the applicable SOW. The parties shall cooperate in good faith to minimize such tax liabilities to the extent legally permissible.

4. Invoices.

Unless otherwise provided in an SOW, PwC will submit an invoice to Client at the end of every month for all hours of service provided to Client by PwC, together with all expenses incurred by PwC, during the preceding month period. The invoices shall be in the form and contain all information required by the rules and procedures of the United States Bankruptcy Court for the Southern District of New York. Each such invoice shall be due and payable pursuant to Client's Multilateral Netting System ("MNS-2"), which provides, on average, that payment shall be on the second day of the second month following the date of the invoice, recognizing that the rules and procedures of the United States Bankruptcy Court for the Southern District of New York will apply. In no event shall Client pay Supplier interest or other late charges on any fees due under this Agreement.

5. Client Responsibilities.

(a) Client shall provide PwC with all information relevant to the Services and any reasonable assistance as may be required to properly perform the Services. Unless otherwise indicated, Client represents and warrants to PwC that all such information will be accurate and complete in all material respects, to the best of Client's knowledge. The overall definition and scope of the work to be performed, and the adequacy of such definition and scope in addressing Client's needs, is Client's responsibility. Client shall perform all management functions and make all management decisions in connection with the Services, and shall assign competent individuals to oversee the Services. Client is also responsible for the implementation of actions identified in the course of this engagement and results achieved from using any Services or Deliverables as defined in Section 6(a) below.

(b) Each Party shall use commercially reasonable procedures to check for the then most commonly known viruses and to check the integrity of data before sending information to the other electronically, but each Party recognizes that such procedures cannot be a guarantee that transmissions will be virus free. It remains the responsibility of the Party receiving an electronic communication from the other to carry out a virus check on any attachments before launching any documents whether received on disk or otherwise.

(c) Neither Party shall be responsible for any delay, cost increase or other consequences due to the other Party's failure to perform any of its obligations under this Agreement or an SOW or otherwise due to factors beyond its reasonable control. Each Party will use commercially reasonable efforts to mitigate such costs or expenses. Any PwC deadline that is affected by any Client default shall be extended by a reasonable amount of time provided that PwC has provided timely communication to Client.

6. Deliverables.

(a) Ownership. PwC shall own any general skills, know-how, expertise, ideas, concepts, methods, techniques, processes, software, materials or other intellectual property or information which may have been discovered, created, developed or derived by PwC either prior to or as a result of its provision of Services under this Agreement ("PwC Materials"). Subject to the restrictions in this Agreement, Client will own all tangible written material

originally prepared expressly for Client and delivered to Client under this Agreement (the "Deliverables"), excluding any PwC Materials contained or embodied therein. PwC's working papers and PwC's Confidential Information (as defined in Section 9(a)) belong exclusively to PwC; provided, however, PwC shall provide a copy of such working papers to Client after consultation and agreement with Client. Client will have a non-exclusive, non-transferable license to use PwC Materials for Client's own internal use and only for the purposes for which they are delivered to the extent that they form part of the Deliverables.

(b) Use of Deliverables. Except as otherwise expressly stated in the applicable SOW, all Deliverables are solely for Client's internal use and benefit. Client shall not authorize any third party ("Third Party") to rely upon any of the Deliverables except as set forth in an SOW or, if not set forth in an SOW, without PwC's prior written consent. Except that Deliverables may be disclosed to (i) taxing authorities, (ii) an accounting firm providing attest services to Client (solely to the extent necessary for the performance of such attest services), and (iii) as set forth in this Section 9(b) or (iv) as set forth in an SOW; Client shall not distribute to, discuss with, or otherwise disclose the Deliverables to any Third Party without PwC's prior written consent. Oral or preliminary information, drafts or advice given by PwC may not be relied upon or attributed to PwC unless PwC specifically confirms such information or advice or otherwise reduces such draft to a final writing.

7. Termination.

(a) Either Party may terminate this Agreement or any SOW under this Agreement in the event of a material breach of this Agreement that is not cured within thirty (30) days after receipt of written notice of such breach. Unless otherwise provided in the applicable SOW, Client may terminate this Agreement or any SOW for convenience at any time upon thirty (30) days prior written notice. In the event of Client termination for breach by PwC, Client shall be responsible for fees earned and expenses incurred only up to the date of written notice to PwC of the breach. In the event of other termination by Client or termination by PwC for breach by Client, Client will be responsible for fees earned and expenses incurred through the actual date of termination. In the event of termination by mutual agreement, the Parties shall jointly determine the fees due or to be refunded.

(b) PwC may also resign from performing all or any portion of the Services and terminating this Agreement and/or any Schedule immediately upon written notice in the event that circumstances arise that would make continuation of all or any portion of the Services by PwC in conflict with any independence or other professional regulations, standards or guidelines to which PwC conforms. If Client is or becomes an SEC registrant audit client of PwC and the Services performed and/or Deliverables provided under a particular SOW will be relied upon by the PwC audit team, the limitation of liability and Client's obligation to indemnify under this Agreement will not apply to such Services and/or Deliverables.

8. Warranty.

PwC warrants that it has the requisite power and authority to enter into and perform its obligations under this Agreement and each SOW. PwC further warrants that the Services will be

performed by qualified personnel. PwC warrants that it will provide its non-tax related Services in a manner consistent with the terms and conditions of this Agreement and in accordance with the applicable Standards for Consulting Services established by the American Institute of Certified Public Accountants ("AICPA") as well as any applicable standards (as agreed to between the Parties) of the Public Company Accounting Oversight Board ("PCAOB"). PwC warrants that it will provide its tax services in a manner consistent with the terms and conditions of this Agreement and in accordance with the AICPA Statements on Standards for Tax Services and any applicable standards (as agreed to between the Parties) of the PCAOB. THE WARRANTIES IN THIS SECTION 8 AS WELL AS ANY EXPRESS WARRANTY IN ANY APPLICABLE SOW (BUT ONLY IF EXPRESSLY IDENTIFIED AS A "WARRANTY" IN SUCH SOW) ARE IN LIEU OF ALL OTHER WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, OR WHETHER ARISING BY COURSE OF DEALING OR PERFORMANCE, CUSTOM, USAGE IN THE TRADE OR PROFESSION OR OTHERWISE, INCLUDING BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

9. Confidentiality.

(a) All data relating specifically to a Party's business and any other information which reasonably should be understood to be confidential in nature are confidential information of such Party. PwC's proprietary software, tools, methodologies, techniques, ideas, discoveries, inventions, know-how and any other information which reasonably should be understood to be confidential to PwC are confidential information of PwC. Client confidential information and PwC confidential information are collectively referred to as "Confidential Information." Each Party shall use Confidential Information of the other Party only in furtherance of the purposes of this Agreement and shall not disclose such Confidential Information to any third party without the other Party's prior written consent. Each Party agrees to take reasonable measures to protect the confidentiality of the other Party's Confidential Information and to advise its employees of the confidential nature of the Confidential Information and of the confidentiality provisions and use prohibitions herein.

(b) Notwithstanding any terms or conditions in this Agreement to the contrary, no conditions of confidentiality within the meaning of Internal Revenue Code §6111(d) or U.S. Treasury regulations §1.6011-4 are intended, and Client (and each employee, representative, or other agent of Client) may disclose to any and all persons, without limitation of any kind, the tax treatment and tax structure of any transaction and all materials of any kind (including opinions or other tax analysis) that are provided to the Client relating to such tax treatment and tax structure, subject to the limitations set forth in the following sentence. In the event that a Deliverable includes discussion of such tax treatment or tax structure, disclosure of the Deliverable will be limited solely to the section or sections discussing the tax treatment or tax structure; all other information in the Deliverable unrelated to the tax treatment or tax structure remains subject to the restrictions set forth in Section 9(a) and all references to "PwC" or "PricewaterhouseCoopers" and all branding and other identifiers of PwC shall be redacted from the tax treatment and tax structure portions of such Deliverable, and/or shall otherwise not be distributed to any other third party, except as may be expressly provided for in this Agreement.

This Section 9(b)) is effective as of the commencement of any discussions the Parties may have had regarding any transaction related to any Services.

(c) Notwithstanding anything to the contrary contained in this Agreement, neither Party shall be obligated to treat as confidential any information disclosed by the other Party (the "Disclosing Party") which: (i) is rightfully known to the recipient prior to its disclosure by the Disclosing Party except that which was disclosed under a prior confidentiality agreement between the Parties; (ii) is released by the Disclosing Party to any other person or entity (including governmental agencies) without restriction; (iii) is independently developed by the recipient without any use of or reliance on Confidential Information; or (iv) is or later becomes publicly available without violation of this Agreement or may be lawfully obtained by a Party from any nonparty. Notwithstanding the foregoing, either Party may disclose Confidential Information of the other to a third party as may be required by law, statute, rule or regulation, including any subpoena or other similar form of process, or by the standards of the AICPA or other professional self-regulatory authority, provided that (and without breaching any legal or regulatory requirement) the Party to which the request is made provides the other Party with prompt written notice thereof and, if practicable under the circumstances, allows the other Party to seek a restraining order or other appropriate relief. Subject to PwC's confidentiality obligations in this Agreement, nothing herein shall preclude or limit PwC from providing services similar to the Services to other PwC clients.

10. Indemnification.

(a) Subject to the provisions hereof, each Party shall indemnify, defend and hold harmless the other from and against any and all amounts payable under any judgment, verdict, court order or settlement for death or bodily injury or the damage to or loss or destruction of any real or tangible personal property, but only to the extent the foregoing arise out of the indemnitor's gross negligence or intentional misconduct in the performance of this Agreement.

(b) PwC agrees to indemnify, defend and hold harmless Client from and against any and all amounts payable under any judgment, verdict, court order or settlement for Third Party claims of infringement or misappropriation of any trade secrets, copyrights, trademarks, trade names or other intellectual property rights alleged to have occurred and arising from the Deliverables. Should Client's use of such Deliverables be determined to have infringed, or if, in PwC's judgment, such use is likely to be infringing, PwC may, at its option: (i) procure for Client the right to continue using such Deliverables provided, or (ii) replace or modify them to make their use non-infringing while yielding substantially equivalent results. If neither of the above options are or would be available on a basis that PwC finds commercially reasonable, then, PwC may terminate this Agreement, Client shall return such Deliverables provided to PwC and PwC will refund to Client the fees paid for the Deliverables provided. This infringement indemnity does not cover claims to the extent arising from: (1) the combination of such Deliverables with products or services not provided by PwC; (2) the modification of such Deliverables by any person, other than PwC; (3) Deliverables complying with or based upon: (A) designs provided by or at the direction of Client or (B) specifications or other information provided by or at the direction of the Client; or (4) use of systems, materials or work performed in a manner not permitted or contemplated hereunder or by another obligation of Client to PwC.

11. Limitation of Liability.

(a) PwC is the US member firm of the global network of PricewaterhouseCoopers firms (exclusive of PwC, the "PricewaterhouseCoopers Firms"). In the course of providing the Services and/or Deliverables hereunder, PwC, may, in its discretion, draw on the resources of and subcontract to other PricewaterhouseCoopers Firms. Client agrees that PwC may provide any information PwC receives in connection with this engagement to other PricewaterhouseCoopers Firms for the purpose of providing the Services and/or for internal administrative and regulatory compliance purposes. The provision of Services and/or Deliverables will remain the responsibility of PwC. Client agrees that in relation to the Services and this Agreement, its relationship is solely with PwC. Client further agrees that no PricewaterhouseCoopers Firms, nor the partners, principals or employees of PwC or the PricewaterhouseCoopers Firms (together the "Beneficiaries"), who perform work in connection with the Services and/or Deliverables will have any liability to Client in connection with the Services or this Agreement. Client therefore agrees to bring any claim under this Agreement against PwC and not to bring a claim of any nature against any such PricewaterhouseCoopers Firm relating to the Services, Deliverables or this Agreement except where such a claim cannot be excluded by law.

(b) The provisions of this Agreement and any SOWs relating to the Beneficiaries, have been stipulated by PwC expressly for their benefit. Client agrees that each of the Beneficiaries shall have the right to rely on said provisions as if they were Parties to this Agreement. Client likewise agrees on behalf of all of its business operations in which Client has a direct or indirect controlling interest and that are receiving Services or Benefits of Services under this Agreement ("Service Recipients"), that they are bound by these provisions as if they were Parties to this Agreement. Without limiting any other indemnification provision set forth in this Agreement, Client agrees to indemnify and hold harmless PwC and the Beneficiaries from and against any claim that is asserted by any Service Recipient other than Client arising out of or relating to the Services and/or Deliverables provided under this Agreement, and all liabilities, costs, damages and expenses imposed or incurred in connection therewith, including reasonable attorneys' fees.

(c) Each SOW shall include a provision setting forth any applicable limitation of liability. The parties acknowledge and agree that no SOW shall be valid unless it contains such a provision.

In addition, neither party will be liable in any event for lost profits or any consequential, indirect, punitive, exemplary or special damages. Further, PwC shall have no liability to Client arising from or relating to any third party hardware, software, information or materials supplied by Client.

(d) PwC accepts no liability to third parties with respect to the Services and Deliverables. Client agrees (without limiting any other indemnification provision set forth in this Agreement) to indemnify and hold PwC and the Beneficiaries (as defined in Section 11(a)) harmless from and against any and all Third Party claims, suits and actions, and all associated damages, settlements, losses, liabilities, costs, and expenses, including without limitation reasonable attorneys fees, arising from or relating to the Services and/or Deliverables under this

Agreement, except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC relating to such Services and/or Deliverables.

12. Changes; Additional Services.

PwC will not be responsible for work that is beyond the scope of Services set forth in this Agreement or the applicable SOW. Either Party may request changes to the Services. Changes must be agreed between the Parties and may be subject to reasonable adjustments to fees and schedules. Changes to an SOW that amount to the provision of additional Services, rather than adjustments to the Services already agreed, must be in writing and signed by both Parties.

13. Subcontracts.

PwC may subcontract any of the Services hereunder, with written approval of Client, provided that PwC shall be responsible for the fulfillment of its obligations hereunder. For purposes of this section, PwC firms outside of the US are not considered subcontractors. Notwithstanding anything to the contrary in this Agreement, PwC may disclose Client's Confidential Information to such approved subcontractors involved in the provision of the Services.

14. Engagement Limitations Applicable to All Services.

(a) The Services do not include the provision of legal advice and PwC makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation, under federal, state or other type of law or regulation. Changes in the law and/or its interpretation may take place before PwC's advice is acted upon, or may be retrospective in effect; PwC accepts no responsibility for changes in the law or its interpretation which may occur after the provision of the Services. Without limiting the generality of the foregoing, Client acknowledges that tax laws and regulations are subject to change at any time, and such changes may be retroactive in effect and may be applicable to advice given or other Services rendered before their effective dates. PwC does not assume responsibility (and will have no liability) for such changes occurring after the date it has completed its Services under a particular SOW.

(b) PwC will provide no opinion, attestation or other form of assurance with respect to its work or the information upon which its work is based. The procedures PwC will be performing under this Agreement will not constitute an examination or a review in accordance with generally accepted auditing standards or attestation standards. PwC will not audit or otherwise verify the information supplied to it in connection with any engagement under this Agreement, from whatever source, except as may be specified in the applicable SOW.

(c) PwC has not been engaged to, nor will PwC provide any management functions or make management decisions for Client under this Agreement. It is Client's responsibility to establish and maintain its internal controls. In addition, it is Client's responsibility to determine the procedures deemed necessary in connection with its compliance with the provisions of the Sarbanes-Oxley Act of 2002 (the "Act") and related SEC rules, to execute those procedures and to assess the results of its procedures and the adequacy thereof. PwC provides no opinion or

other form of assurance with respect to Client's compliance with the Act, related SEC rules, or Client's procedures. PwC makes no representation as to the sufficiency of Client's procedures for its own purposes. The Services should not be taken to supplant inquiries and procedures that Client should undertake for purposes of obtaining and using the information necessary in connection with Client's compliance with the provisions of the Act and related SEC rules.

15. General.

(a) PwC, in furnishing Services to Client, is acting only as an independent contractor and is not acting as a fiduciary of Client. PwC does not undertake to perform any obligation of Client, whether regulatory or contractual, or to assume any responsibility for Client's business or operations. PwC has the sole right and obligation to supervise, manage, contract, direct, procure, perform or cause to be performed all work to be performed by PwC, except as otherwise provided in this Agreement or any SOW. PwC accepts full and exclusive liability for the payment of all employer contributions and taxes measured by the remuneration paid to PwC employees as required by all applicable United States federal, state and local laws, rules and regulations.

(b) This Agreement may only be amended by written agreement signed by a duly authorized representative of each Party.

(c) THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED, INTERPRETED AND ENFORCED IN ACCORDANCE WITH THE LAWS OF THE STATE OF MICHIGAN, WITHOUT GIVING EFFECT TO THE PROVISIONS RELATING TO CONFLICT OF LAWS.

(d) No delay or omission by either Party in exercising any right or power shall impair such right or power or be construed to be a waiver. A waiver by either Party of any of the covenants to be performed by the other or any breach thereof shall not be construed to be a waiver of any succeeding breach or of any other covenant. No waiver or discharge shall be valid unless in writing and signed by an authorized representative of the Party against whom such waiver or discharge is sought to be enforced.

(e) This Agreement shall be binding upon and inure to the benefit of the Parties hereto and their permitted successors and assigns, and, except as expressly provided herein, nothing in this Agreement shall confer upon any other person or entity any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Agreement. Neither Party may, nor shall have the power to, assign or transfer this Agreement or any rights or obligations hereunder or claims arising hereunder, without the prior written consent of the other Party. Any attempt to assign or transfer this Agreement in violation of this subsection shall be void and of no force and effect.

(f) This Agreement and the applicable SOW constitutes the entire agreement between the Parties with respect to the Services and the rights and responsibilities of the Parties with respect to such applicable SOW.

(g) Neither Party shall publicize their relationship or the terms of this Agreement or any SOW or use the other Party's name or other trademarks or service marks in any advertisement or publication without the other Party's prior written approval.

(h) The provisions of this Agreement, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both Parties.

(i) If any provision of this Agreement is declared or found to be illegal, unenforceable or void, then both Parties shall be relieved of all obligations arising under such provision, but if the remainder of this Agreement shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law.

(j) Except as expressly provided herein, all remedies provided for in this Agreement shall be cumulative and in addition to and not in lieu of any other remedies available to either Party at law, in equity or otherwise.

(k) Where agreement, approval, acceptance, consent or similar action by Client or PwC is required, such action shall not be unreasonably delayed or withheld.

(l) Headings in this Agreement are for convenience only. The headings shall not be used in interpreting this Agreement or any provision of it.

(m) Neither Party shall be liable to the other for any delay or failure to perform any of the Services or obligations set forth in this Agreement due to causes beyond its reasonable control.

(n) The engagement limitations set forth on Addendum A are incorporated by reference herein.

(o) All of PwC's agents, employees, subcontractors and/or independent contractors furnished by PwC to perform the Services (collectively, "Personnel") are and will remain PwC's employees and/or independent contractors and, under no circumstances, will any Personnel furnished by PwC be deemed to be Client's employees or agents. PwC is solely responsible, at PwC's sole cost and expense, for (i) the fulfillment of all obligations to Personnel, and (ii) the compliance by PwC and personnel with Agreement and all laws, regulations, orders and other governmental requirements applicable to performance of the Services.

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(p) PwC will assure that all Personnel who are performing Services on behalf of PwC are competent to perform the Services. PwC will require all Personnel who are performing any work on Client's premises to comply with all of Client's reasonable instructions, regulations and policies that have been provided to PwC in writing in a timely manner. Client, in its sole discretion, has the right to: (i) bar any of Personnel from Client's premises for failure to observe Client's regulations or policies, (ii) require that PwC promptly remove from Client's premises any Personnel who violate any of Client's regulations or policies, and (iii) require that PwC cease using any Personnel to perform the Services who are reasonably unacceptable to Client. Client will confer with PwC to discuss Client's concerns prior to requiring removal of any Personnel. PwC will replace any barred or removed Personnel with Personnel reasonably acceptable to Client.

In witness whereof, each of the Parties has caused this Agreement to be executed on its behalf by its duly authorized representative as of the date first above written.

Delphi Corporation

PricewaterhouseCoopers LLP

By: Kevin Smith
Name: Kevin Smith
Title: Director, Indirect and USF
Procurement

By: Mark J Mendola
Name: Mark J Mendola
Title: Partner

Exhibit A

**Delphi Travel and Per Diem Expense Reimbursement Policy for
Contractors**

A. If Contractor is required by Delphi to travel as an incidental requirement in performing services for Delphi, then such travel and per diem expenses, subject to prior written approval of Delphi, will be reimbursable as follows:

- | | |
|----------------------|---|
| 1. Air Travel | Economy/Coach class only. Business class is permitted only upon prior written consent by Delphi. |
| 2. Hotel | Contractor will exercise good, sound business judgment and discretion in choosing hotels, such as moderately priced chain hotels or hotels that offer discounted corporate rates. Where extended travel is involved, reduced rates may be available and should be requested. |
| 3. Rental Cars | Compact or intermediate class only. The cost of collision damage waiver and personal accident insurance is the responsibility of Contractor. |
| 4. Mileage Allowance | Reimbursement will be at the then current IRS rate (currently \$0.44 per mile) for the miles which are in excess of his or her normal commute from home to work and back. When permanently assigned to another location, even if the new location is temporary, Contractor will not be reimbursed for excess miles, additional driving time, etc. |
| 5. Expense Reports | If requested, Contractor will provide receipts for all reimbursable expenses, including meals and other expenditures, in excess of \$25.00 or more. |
| 6. Meals | Meals will not be reimbursed for non-overnight trips, except in the case of late return occasioned by travel outside normal working hours. Reimbursement for meals will be the actual and reasonable expenses paid by Contractor. |

7. Extended Travel Contractor should review the home visit policy prior to a trip. Generally, the following provisions apply:

If the travel expense is less than the living expense in the temporary location, Contractor will be reimbursed for travel to the permanent location every week.

If the travel expense is more than the living expense in the temporary location, Contractor will be reimbursed for travel to the permanent location every two weeks.

Excess expenses due to frequent travel or stays will not be reimbursed by Delphi without its prior written approval.

8. Miscellaneous When Contractor chooses an alternative method of transportation, *e.g.*, to drive instead of fly, reimbursement, including meals and lodging, will not exceed the lesser of the two costs. Documentation to support the lesser cost must be attached to expense report. Travel time must also be limited if on working hours.

The employee, his or her immediate supervisor, and an authorized Delphi representative must sign the expense report form.

Contractor is responsible for travel reservations, hotel/motel accommodations and rental cars. If directed by Delphi, Contractor will make all travel arrangements through Global Experts in Travel, using a special account set up for such purposes.

Any cash advance by Contractor to its employee is the responsibility of Contractor.

9. Per Diem In certain instances, a per diem will be paid to Contractor in accordance with Delphi's standard per diem policy.

B. All travel and per diem for which Contractor seeks reimbursement will be submitted to Delphi on standard vouchers, with substantiating documentation, and will accompany the monthly invoices.

ADDENDUM A

1. Engagement Limitations Applicable to Tax Services.

(a) With regard to any tax Services provided pursuant to this Agreement, Client shall bring to PwC's attention any matters that may reasonably be expected to require further consideration to determine the proper treatment of any relevant item and any changes in the information as originally presented as soon as such information becomes available. PwC is not responsible (and shall not be liable) for any penalties assessed against Client as a result of Client's failure to provide PwC with all the relevant information relative to the issue under consultation and Client agrees to reimburse PwC for any penalties imposed on PwC, its partners or staff, as the result of Client's failure to provide such information.

(b) Some of the tax matters on which PwC may be asked to advise Client may have implications to other persons or entities. However, PwC shall have no responsibility or liability to these persons or entities unless PwC specifically is engaged to address these issues to such persons or entities, and PwC expressly agrees to do so in an SOW.

(c) Tax jurisdictions may impose penalties for certain failures. Relative to the Services provided under the terms of this Agreement, PwC will discuss with Client any tax positions of which PwC is aware that PwC believes may subject Client to penalties. PwC will also discuss with Client possible courses of action related to the Client's tax return, where applicable, to avoid the imposition of any penalty (e.g., disclosure). PwC will use its judgment in resolving questions where the tax law may be unclear, or where there are conflicts between taxing authorities' interpretations of the law and other supportable positions, and discuss them with Client. PwC is not responsible for any penalties imposed for positions that have been discussed with Client where PwC recommended a course of action to avoid penalties and Client elected not to pursue such course.

(d) US Treasury regulation §1.6011-4 requires that taxpayers disclose to the IRS their participation in certain "reportable transactions." Client shall advise PwC if it determines that any matter covered by this Agreement is a reportable transaction that is required to be disclosed under §1.6011-4. Similar Treasury regulations issued under Internal Revenue Code §6112 require that PwC maintain lists of certain client engagements where it is a material advisor to clients that have participated in either a reportable transaction or a transaction that is required to be registered with the IRS as a tax shelter. If PwC determines, after consultation with Client, that Client has participated in either a reportable transaction or one required to be registered under Internal Revenue Code §6111, PwC will place Client's name and other required information on a list and will so advise Client. Sometime in the future the IRS may request PwC's lists of reportable or §6011 transactions, and PwC may be compelled to provide the IRS with the contents of its lists, including Client's name. PwC will advise Client if it is ultimately required to provide Client's name to the IRS in connection with any matter covered by this Agreement.

2. Engagement Limitations Applicable to Transaction Services/Due Diligence Services.

(a) Where PwC's work expressly includes consideration of prospective financial information, PwC will comment on the bases and assumptions underlying the prospective financial information adopted as the case may be by Client or by the management of the company who is the subject of a due diligence investigation (the "Target Company"), but PwC's work will not constitute an examination, compilation or agreed-upon procedures in accordance with standards established by the AICPA, and PwC will not express any opinion or provide any assurance (in the sense in which "opinion" and "assurance" are used in the AICPA standards). Where PwC comments on bases and assumptions underlying the prospective financial information, PwC reports may include tables aggregating quantified vulnerabilities and sensitivities in order to illustrate effects of possible alternative assumptions. Those tables should not be regarded as a restatement of the Target's and/or management's prospective financial information, or preparation of revised prospective financial information; they are provided as a means of summarising PwC comments to assist Client in considering Client's implications for the transaction. It is Client's responsibility to consider PwC comments and make Client's own decision based on the information available to the Client. Client must make its own decision about likely future profitability and the cash flows likely to be generated by the Target and Client understands that, with regard to illustrations of sensitivities that may be included in our Deliverables, there may be other, equally valid ways of assessing the sensitivities and possible outcomes. Client understands that our Deliverables are not prepared for the purposes of managing the Target's business and because events and circumstances frequently do not occur as expected, there will usually be differences between predicted and actual results, and those differences may be material. PricewaterhouseCoopers LLP is not responsible for developing the underlying assumptions of the prospective financial information and we take no responsibility and accept no liability for the achievement of predicted results.

(b) Except to the extent expressly agreed to the contrary in writing, where PwC comments on use of Internet technologies in key business processes, PwC does so as business advisors rather than as information technology specialists.

(c) Where the work expressly includes consideration of potential operational improvements, PwC will comment on the Client and/or Target Company's view of such improvements. PwC's comments will be provided solely in the light of our business experience of operational matters but will not be based on direct experience of Client's operations or the Target Company's operations, specific industry or commercial sector. PwC's comments may not represent the optimal operational solution and there may be other, equally valid, views. Further, the results which can be achieved will depend upon the detailed circumstances at the time and on the way in which planned operational improvements are implemented. PwC takes no responsibility for the achievement of potential operational improvements.

(d) PwC assumes no responsibility and makes no representations with respect to the accuracy or completeness of information provided by any Target Company. PwC will not provide assurance that matters of significance to the financial information or to Client's due diligence investigation will be disclosed. We have not been engaged to, nor will we provide any management functions or make management decisions for Client. Further, PwC's work is not

designed to and is not likely to reveal fraud or misrepresentation by the management of a Target Company.

(e) Advice and comments that PwC may provide in the course of a due diligence engagement regarding the accounting and tax treatment of a proposed transaction should not be viewed as a formal accounting or tax opinion of PwC. If such opinions are desired and PwC determines that such an opinion can be issued, the terms of an engagement to provide such an opinion will be subject to a separate SOW.

(f) Client acknowledges that PwC may be asked to provide services to other clients who may be in competition with Client or whose interests may conflict with Client's interests, or regarding the possible purchase or sale of a Target Company that may be in competition with Client or whose interests may conflict with Client's interests. PwC will not be prevented or restricted by virtue of its relationship with Client under this Contract from providing services to other clients. Except as required by law or professional regulations, PwC will maintain the information obtained during the course of each engagement it performs for Client confidentially in accordance with Section 9 of the Agreement.

3. Circular 230: Limitations.

(a) For Tax Services:

i. *Other Written Advice.* It is anticipated that the written advice PwC provides during the course of this engagement will be Other Written Advice as defined by Treasury Circular 230. Accordingly, unless otherwise prohibited or PwC agrees to issue a Covered Opinion as defined by Circular 230, PwC written advice may include a disclosure stating that the advice was not intended or written to be used, and it cannot be used, for the purpose of avoiding tax penalties that may be imposed. PwC advice will contain any other disclosures required by Circular 230.

ii. *Covered Opinion.* If expressly set forth in the applicable Statement of Work, or in the deliverable itself, PwC's final written deliverable will be a Covered Opinion as defined by Circular 230. All other written advice provided prior to PwC's final deliverable may include a disclosure stating that the advice was not intended or written to be used, and it cannot be used, for the purpose of avoiding tax penalties that may be imposed on the taxpayer. In the event Client does not proceed with the transaction that is the subject of PwC's advice or proceeds with the transaction but choose not to receive a final deliverable from PwC, Client may not rely on any of the advice provided by PwC for the purpose of avoiding any penalties that the IRS may impose. To the extent Client is entitled to rely on PwC's written advice for purposes of penalty protection, Client understands that such reliance will be limited to the issues expressly addressed, therein. PwC's final deliverable may contain certain disclosures required by Circular 230.

(b) For Transaction Services/Due Diligence:

The Tax advice provided in PwC reports or other forms of written communication relative to PwC's due diligence work may be considered written tax advice subject to the rules of Treasury Circular 230. Accordingly, unless otherwise prohibited or agreed to with the Client in

advance to the contrary, such tax advice in any written form will constitute "Other Written Advice" as defined by Circular 230. Accordingly, tax information and/or advice provided in the report or other forms of written communication is not intended or written to be used, and it cannot be used, for the purpose of avoiding penalties that may be imposed on the taxpayer. In accordance with these regulations, PwC's written communications will include a disclosure to this effect. Further, PwC reports or other forms of written communication relating to the provision of due diligence services will not be written to support the promotion or marketing of this or any transaction or matters addressed in the report or other forms of written communication and should not be considered a Marketed Opinion under Circular 230.

4. Engagement Limitations Applicable to Dispute Analysis/Expert Witness Services.

(a) Client acknowledges that PwC is a large firm who is engaged by new clients every day throughout the United States. PwC will undertake a reasonable review of its records to determine its professional relationships with any persons or entities Client identifies in connection with any dispute analysis/expert witness engagement that PwC undertakes for Client. PwC will advise Client of any conflicts of interest of which PwC becomes aware that would preclude PwC from performing such work.

(b) PwC may be engaged by parties adverse to Client to perform dispute analysis/expert witness services in litigation matters that are unrelated to any dispute analysis/expert witness services that PwC may perform for Client under this Agreement. Client agrees not to use the fact of any current or previous PwC engagement for expert witness services by opposing parties in other matters as a means of enhancing or diminishing PwC's credibility in conjunction with any appearance before a trier of fact.

Master Services Agreement

Dated _____, 200__

**ATTACHMENT A
SAMPLE FORM**

**Statement of Work ("SOW")
Between Delphi Corporation and PricewaterhouseCoopers LLP**

Project Name: _____

This SOW is governed under the Master Professional Services Agreement (the "Agreement") dated _____, 200__ between _____ ("Client") and PricewaterhouseCoopers LLP, ("PwC") and is fully incorporated therein. All terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement.

I. PURPOSE AND SCOPE OF THIS SOW:

This SOW covers _____ [describe project generally]. This SOW confirms the understanding of the objectives, deliverables, timing, staffing and fees for this project/effort.

II. PARTIES' RESPONSIBILITIES UNDER THIS SOW

2.1 Services to be provided by PwC:

2.2 Deliverables:

2.3 Client's Responsibilities:

2.4 Timing

The timing of the services to be provided hereunder is as follows:

Project Start Date:	
Estimated Project Completion Date:	

Master Services Agreement
Dated _____, 200__

III. RESOURCES ASSIGNED TO THIS SOW

The PricewaterhouseCoopers personnel assigned to provide services and deliverables under this SOW are as follows:

IV. PAYMENT; EXPENSES; AND INVOICES

4.1 Payment Terms

4.2 Professional Fees and Expenses [list any taxes applicable]

V. OTHER TERMS AND CONDITIONS THAT SHALL APPLY TO THIS SOW

5.1 Limitation of Liability: Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC, PwC's liability to pay damages for any losses incurred by Client as a result of breach of contract, negligence or other tort committed by PwC, regardless of the theory of liability asserted, is limited to no more than [____() times] the total amount of fees paid to PwC for the Services provided under this SOW. Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of Client or in connection with Client's violation of its obligations under Section 6(b) of the Agreement, Client's liability to pay damages for any losses incurred by PwC as a result of breach of contract, negligence or other tort committed by Client, regardless of the theory of liability asserted, is limited to no more than [____() times] the total amount of fees paid to PwC for the services provided under this SOW.

5.2 [Insert terms specific to Project – [consult sample SOWs for practice group]]

5.3 For engagements that will take over a year: Because adverse income tax consequences may result from assignment of personnel at project sites for an engagement for a year or more, such personnel may annually be required by PwC to break from providing services to Client. PwC will monitor its staff on the long-term expense reimbursement policy and will inform Client prior to such break. If Client does not want to release personnel from performing Services for the aforementioned period, Client shall pay to PwC the amount of compensation provided by PwC to its personnel to cover the tax consequences thereof.

5.4 If applicable: Client shall provide reasonable workspace, administrative support, computer facilities and other support, which are necessary to perform

Master Services Agreement

Dated _____, 200__

the Services. Client shall perform the tasks and provide the assistance described in this SOW. Client shall ensure that it has appropriate back up, security and virus-checking procedures for any computer facilities, information or materials it provides. Client consents to the use, by staff visiting or working from the Client site, of the Client's resources, including, but not limited to network, Internet and extranet access, for the purpose of accessing similar resources. Client agrees to perform in a timely fashion those tasks and provide the personnel agreed to by the Parties and set forth herein.

IN WITNESS WHEREOF, the Parties to the above referenced Agreement have caused this SOW to be executed by their authorized representatives.

PricewaterhouseCoopers LLP			
Signature _____	Printed Name _____	Title _____	Date _____
Signature _____	Printed Name _____	Title _____	Date _____
DELPHI CORPORATION			
Authorized Signature _____	Printed Name _____	Title _____	Date _____
Authorized Signature _____	Printed Name _____	Title _____	Date _____

EXHIBIT 2

Transaction Services Statement Of Work



PricewaterhouseCoopers LLP
300 Madison Avenue
New York NY 10017
Telephone (646) 471-3000
Direct Phone (646) 471-3542
Direct Fax (813) 375-6478
www.pwc.com

Statement of Work ("SOW") - Number _____
Between Delphi Corporation and PricewaterhouseCoopers LLP

Project Name: Transaction Services
Project Date: December 15, 2006

This SOW is governed under the Master Professional Services Agreement (the "Agreement") dated March 17, 2006 between Delphi Corporation ("Delphi" or the "Company") and PricewaterhouseCoopers LLP (PwC), and is fully incorporated therein. All terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement.

I. PURPOSE AND SCOPE OF THIS SOW:

The purpose of this SOW is to confirm our understanding of the terms and objectives of our engagement to provide you advice and assistance with the due diligence analysis of Delphi in preparation for a potential transaction.

II. PARTIES' RESPONSIBILITIES UNDER THIS SOW:

2.1 Services to be provided by PwC:

The work that we will perform will include, but will not necessarily be limited to, holding discussions with certain officers, employees and outside consultants of the Company, performing financial analysis of the historical results and trends of the Company, commenting on projected financial information prepared by management, and performing certain other procedures which generally follow those outlined in Exhibit I. The procedures outlined in Exhibit I represent our current understanding of the scope of work we anticipate performing.

During various stages of our work, we will provide you with verbal reports, various outlines, executive summaries, analytical schedules, etc. as requested. We understand that you may make information available to potential investors, whether in a data room or by other means, that we may have advised on or assisted in the analysis thereof. Our work is undertaken on the basis that we are working for you alone. We make no representation about the suitability of any such information for disclosure to third parties and any responsibility for



representations made to third parties remains yours alone. Any written material we may advise you on that you wish to make available to potential investors should only be provided where you have first carefully considered the contents of such documents and have adopted them as your own and should be prepared without PricewaterhouseCoopers' branding and you should not make any attribution to PricewaterhouseCoopers' advice thereon.

We will assume no responsibility and make no representations with respect to the accuracy or completeness of information provided by the Company. Moreover, our work cannot provide assurance that matters of significance to the financial information or to your plan process will be disclosed and that an investor's due diligence will not identify significant matters not previously identified by us or management of the Company. Further, our work is not designed to and is not likely to reveal fraud or misrepresentation by the management of the Company or any other person.

PricewaterhouseCoopers LLP is not a registered broker/dealer as defined by Federal securities laws. Our role is that of an advisor to the Company, not a broker of securities, and any fee paid to PricewaterhouseCoopers LLP is not contingent on a transaction closing nor is it based on the value of the Company. Further, it is understood that PricewaterhouseCoopers LLP is not authorized to make any decisions or to negotiate with others on behalf of the Company and will not hold itself out as having any authority to do so for the Company. Any descriptive information which PricewaterhouseCoopers LLP advises and assists the Company in preparing will be the sole responsibility of the Company and should not be referenced to PricewaterhouseCoopers LLP by name.

2.2 Deliverables:

If requested, upon the completion of our work, we will provide you with a written report setting forth the significant matters that came to our attention. You understand that any report we prepare on the business will not be written from an investor's perspective. This report in either draft or final form or portions thereof including our oral comments, should neither be associated with the financial statements of the Company nor be communicated or distributed to any party who is not a member of the management of the Company, other than the Company's legal counsel, nor should they be referred to or quoted, in whole or in part, in any offering memorandum, prospectus, registration statement, public filing, loan, other agreement or document, in any such case without our express written consent (which is not to be unreasonably withheld) or except as required by law, regulation, or legal process. In the event that our report is to be distributed to another party, a release letter similar to that set forth in Exhibit II must be received from that party prior to the distribution. It is agreed that the terms of such release letter are to be determined exclusively by PricewaterhouseCoopers LLP, provided that PwC shall not require a release letter from a potential investor that is less favorable to that party than as set forth on Exhibit II. In the event that our report is to be distributed to a potential investor, we will require your assurance that any potential investor receiving our report will be given an opportunity to carry out its own due diligence.



During the engagement we may provide oral comments, or drafts of: written reports, presentations, letters, schedules or hard or soft copies of electronic work products. As these represent work in progress and/or not our final findings, we do not assume any responsibility in respect of them. The final results of our work will be contained in our final report.

2.3 Delphi's Responsibilities:

It is your responsibility to determine the adequacy of the work to be performed for your purposes. We make no representations as to whether these procedures are sufficient for your purposes. Also it is understood that it is your right and responsibility to (1) designate a management-level individual or individuals to be responsible for overseeing the services being provided, (2) evaluate the adequacy of the services performed and any findings that result, (3) make all management decisions and perform all management functions, including accepting responsibility for the results of the our services, and (4) determine exclusively the scope of work included in Exhibit I, which will be subject to a work plan to be authorized by you. The Company is solely responsible for the plan process; for implementation of any advice; for the materials created in connection with this engagement and for all information provided to potential investors, including but not limited to any descriptive memoranda, management presentations and projected financial information, for all negotiations with third parties and for determining the adequacy and acceptability of any offers received by third parties.

2.4 Timing:

The timing of our services to be provided hereunder is as follows:

Project Start Date:	December 15, 2006
Estimated Project Completion Date:	March 31, 2007

III. RESOURCES ASSIGNED TO THIS SOW:

The PricewaterhouseCoopers personnel assigned to lead the services under this SOW are as follows:

Colin Wittmer, Lead Engagement Partner
Michael Burwell, Concurring Review Partner
Pete Smidt, Lead Engagement Director
Dave Dilcher, Lead Human Resources Partner
Eric Miller, Lead Tax Partner



IV. PAYMENT; EXPENSES; AND INVOICES:

4.1 Payment Terms:

Payment terms are consistent with the terms in Section 4 of the Agreement.

4.2 Professional Fees and Expenses:

Completion of the procedures is subject to, among other things, appropriate cooperation from Company personnel including providing necessary information and timely responses to our inquiries. We will advise you promptly should we believe we would be unable to complete the procedures and issue our report.

Our fees will be based on applying the hourly rates for the individuals assigned to the engagement. Our agreed upon rates are as set forth below:

	<u>Low</u>	<u>High</u>
Partner & Managing Director	\$775	\$900
Director	\$515	\$600
Manager	\$390	\$450
Senior	\$325	\$375
Associate	\$290	\$325
Administration	\$100	\$150

We estimate our fees for this engagement will range from \$3,500,000 to \$5,500,000.

If, during the course of our work, it appears that our fee will exceed our estimate, we will advise you immediately and we will not undertake additional work without prior approval.

We also will bill you for our reasonable out-of-pocket expenses and our internal per-ticket charges for booking travel. Our fees and expenses will be billed in accordance with Sections 3 and 4 of the Agreement.

V. OTHER TERMS AND CONDITIONS THAT SHALL APPLY TO THIS SOW:

5.1 Limitation of Liability

Because of the importance of oral and written representations by Delphi or Delphi management on PwC's ability to effectively perform the services as set forth in this SOW, Delphi releases PwC from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by Delphi or Delphi management.

Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC, PwC's liability to pay damages for any losses incurred by



Delphi as a result of a breach of contract, negligence or other tort committed by PwC, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for Services provided under this SOW.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, Delphi and PricewaterhouseCoopers have agreed that: (1) any controversy or claim with respect to, in connection with, arising out of, or in any way related to this SOW or the services provided by PricewaterhouseCoopers to Delphi as outlined in this SOW, including any matter involving a successor in interest or agent of Delphi or of PricewaterhouseCoopers, shall be brought in the Bankruptcy Court or the District Court for the Southern District of New York if such District Court withdraws the reference; (2) PricewaterhouseCoopers and Delphi and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have or retain jurisdiction over such claims or controversies) for the resolution of such claims, causes of actions or lawsuits; (3) PricewaterhouseCoopers and Delphi, and any and all successors and assigns thereof, waive trial by jury, such waiver being informed and freely made; (4) if the Bankruptcy Court, or the District Court if the reference is withdrawn, does not have or retain jurisdiction over the foregoing claims and controversies, PricewaterhouseCoopers and Delphi, and any and all successors and assigns thereof, will submit first to non-binding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures set forth in Exhibit III to this SOW; and (5) judgment on any arbitration award may be entered in any court having proper jurisdiction.

Further, PricewaterhouseCoopers has agreed not to raise or assert any defense based upon jurisdiction, venue, abstention or otherwise to the jurisdiction and venue of the Bankruptcy Court or the District Court for the Southern District of New York (if such District Court withdraws the reference) to hear or determine any controversy or claims with respect to, in connection with, arising out of, or in any way related to this SOW or the services provided hereunder.

5.2 Other matters:

PricewaterhouseCoopers LLP is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the services we provide, non-CPA owners may be involved in providing services to you now or in the future.

There are other PricewaterhouseCoopers teams assigned to engagements for Delphi that have been completed or are underway. The PricewaterhouseCoopers team assigned to this engagement will not have access to the team members, working papers or reports of those other PricewaterhouseCoopers engagements without Delphi's prior consent.

If there are any questions, please call Colin Wittmer, Partner, at (646) 471 3542 or Mike Burwell, Partner, at (313) 394 3504 who will lead our engagement team. If the services



outlined herein are in accordance with your requirements and if the above terms are acceptable, please have one copy of this letter signed in the space provided below and return it to us.

IN WITNESS WHEREOF, the parties to the above referenced Agreement have caused this SOW to be executed by their authorized representatives.

PwC LLP			
Signature _____	Printed Name Colin Wittmer	Title Partner	Date Dec. 15, 2006
Delphi Corporation			
Authorized Signature _____	Printed Name John Sheehan	Title Vice President, Chief Restructuring Officer	Date Dec. 15, 2006



Exhibit I

The following is a summary of the due diligence areas for which we propose to perform due diligence procedures. Given our understanding of the Company's organization and reporting structure, we expect to perform and report on certain procedures for each operating division as appropriate using separate teams, all coordinated via a central team located at Delphi Headquarters in Troy, MI.

Financial Due Diligence

1. Obtain an understanding of the Company's accounting policies and how those policies impact reported results. Assess the overall adequacy of the Company's compliance with Sarbanes-Oxley rules and reporting responsibilities.
2. Obtain an understanding of the status of significant "investigations" into the Company's financial reporting and the Company's current estimate, if any, of the range of the potential effects to its reported earnings.
3. Understand significant joint-venture agreements and how their accounting treatment impacts reported EBITDA and cash flow.
4. Summarize the key financial aspects of transactions and agreements/arrangements between the Company and General Motors.
5. Perform appropriate due diligence procedures on the following subject areas pursuant to a work plan to be authorized by you:
 - (a) Quality of Earnings / Cash Flow (performed for each operating division as appropriate)
 - (b) Operating Division Analysis and Corporate Headquarters (performed for each operating division as appropriate)
 - (c) 2007 to 2012 Business Plan (performed for each operating division as appropriate)
 - (d) Balance Sheet
 - (e) Tax Due Diligence
 - (f) Employee Benefits Due Diligence



Exhibit II

Standard Release Letter - Report Access Requested by Client for Nonclient

[Nonclient Recipient Letterhead]

[Date]

Colin Wittmer
PricewaterhouseCoopers LLP
PricewaterhouseCoopers Center
300 Madison Ave.
New York, NY 10017

Dear Mr. Wittmer:

Delphi Corporation (the "Company") has informed [name of recipient] that PricewaterhouseCoopers LLP has performed certain procedures to assist the Company in connection with its own due diligence of the Company. We understand that the work performed by PricewaterhouseCoopers LLP was performed in accordance with instructions provided by Company and was performed exclusively for the Company's sole benefit and use.

The Company has requested that PricewaterhouseCoopers LLP provide [name of recipient] access to the report of their findings dated [date]. [name of recipient] acknowledges that this report was prepared at the direction of the Company and may not include all procedures deemed necessary for the purposes of [name of recipient] and that certain findings and information may have been communicated to the Company that are not reflected in the report. Potential investors should take note that this document is different in scope and content from a due diligence report typically prepared for potential investors. The report is provided to potential investors solely to assist the Company in providing relevant information about the business; it has not been prepared as, and it should not be used in place of, the due diligence enquiries and procedures potential investors would normally carry out prior to investing in a business.

In consideration of PricewaterhouseCoopers LLP allowing [name of recipient] access to the report and, if requested by [name of recipient], discussing the report, [name of recipient] agrees that it does not acquire any rights as a result of such access that it would not otherwise have had and acknowledges that neither PricewaterhouseCoopers LLP nor any other PricewaterhouseCoopers Firm involved in performing the work or preparing the report ("Released Firm") assumes any duties or obligations to [name of recipient] in connection with such access.



[name of recipient] agrees to release PricewaterhouseCoopers LLP, each Released Firm and their personnel from any claim by [name of recipient] that arises as a result of PricewaterhouseCoopers LLP permitting [name of recipient] access to the report. Further, [name of recipient] agrees not to disclose or distribute the report, or information received, orally or in writing from PricewaterhouseCoopers LLP or a Released Firm to any other parties (including, if applicable, to any other members of a lending syndicate) without PricewaterhouseCoopers LLP's prior written consent, except as required by law, regulation, or legal process, provided that, except in the case of routine supervisory examinations by bank regulatory authorities, [name of recipient] provides PricewaterhouseCoopers LLP with prompt notice of any request that [name of recipient] disclose such information (so long as such notice is not prohibited by law), so that PricewaterhouseCoopers LLP may at its option object to the request and/or seek an appropriate protective order. It is understood and agreed that any objection of PricewaterhouseCoopers LLP to such a request shall not affect [name of recipient]'s obligations to produce materials called for by appropriate legal or regulatory process.

Acknowledged by [name of recipient] representative:

By: _____
(Name of company official)

(Title)

(Date)



Exhibit III

Dispute Resolution Procedures

The following procedures shall be used to resolve any controversy or claim ("dispute") as provided in this SOW. If any of these procedures are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and binding on the parties to the fullest extent permitted by law.

Mediation

A dispute shall be submitted to mediation by written notice to the other party or parties. In the mediation process, the parties will try to resolve their differences voluntarily with the aid of an impartial mediator, who will attempt to facilitate negotiations. The mediator will be selected by the parties. If the parties cannot agree on the mediator, a mediator will be designated by the American Arbitration Association ("AAA") or JAMS/Endispute at the request of a party. Any mediator so designated must be acceptable to all parties.

The mediation will be conducted as specified by the mediator and will be agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of mediator, to reach an amicable resolution of the dispute.

The mediation will be treated as a settlement discussion and therefore will be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. No recording or transcript shall be made of the mediation proceedings.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Arbitration

If a dispute has not been resolved in 90 days after the written notice beginning the mediation process (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute will be settled by arbitration. The arbitration will be conducted in accordance with the procedures in this document and the Arbitration Rules for Professional Accounting and Related Services Disputes of the AAA ("AAA Rules").

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x

In re	:	Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
Debtors.	:	(Jointly Administered)

-----x

SUPPLEMENTAL DECLARATION AND STATEMENT OF COLIN WITTMER
UNDER FED. R. BANKR. P. 2014 IN SUPPORT OF SUPPLEMENTAL
APPLICATION FOR ORDER UNDER 11 U.S.C. §§ 327(a) AND 328 AND
FED. R. BANKR. P. 2014 EXPANDING THE SCOPE OF RETENTION OF
PRICEWATERHOUSECOOPERS LLP TO PROVIDE DUE DILIGENCE
SERVICES NUNC PRO TUNC TO DECEMBER 15, 2006

Colin Wittmer, under penalty of perjury, declares and says:

1. I am a Certified Public Accountant and a partner of PricewaterhouseCoopers LLP ("PwC"), a professional services firm. I am authorized to execute this declaration (this "Declaration") on behalf of PwC.
2. I submit this Declaration under sections 327(a) and 328 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended and in effect on October 8, 2005 (the "Bankruptcy Code") and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") in support of the Supplemental Application For Order Under 11 U.S.C. §§ 327(a) And 328 And Fed. R. Bankr. P. 2014 Expanding The Scope Of Retention Of PricewaterhouseCoopers LLP To Provide Due Diligence Services Nunc Pro Tunc To December 15, 2006 (the "PwC Supplemental Retention Application"), filed contemporaneously herewith by Delphi Corporation ("Delphi"), debtor and debtor-in-possession in the above-captioned cases. The PwC Supplemental Retention Application requests entry of an order authorizing Delphi to expand the scope of its

retention of PwC to perform due diligence services for Delphi that will facilitate due diligence by plan investors working with Delphi to facilitate its emergence from chapter 11. These services will be provided on the terms and conditions of that certain Master Professional Services Agreement dated as of March 17, 2006 (the "Master Agreement"), a copy of which is attached hereto as Exhibit 1, and the Statement of Work For Transaction Services dated as of December 15, 2006 (the "Transaction Services Statement Of Work"), a form of which is attached hereto as Exhibit 2, nunc pro tunc to December 15, 2006. Except as otherwise indicated, I have personal knowledge of the matters set forth herein and if called as a witness, would testify competently thereto.

Delphi's Retention Of PwC

3. On June 5, 2006, the Debtors filed an application (Docket No. 4028) (the "Initial PwC Application") to employ PwC to provide assistance to the Debtors in complying with the provisions of the Sarbanes-Oxley Act of 2002 including, but not limited to, section 404 of the Sarbanes-Oxley Act, as well as to provide certain compliance, tax and financial planning, and other general tax consulting services to the Debtors in these chapter 11 cases on the terms and conditions of the Master Professional Services Agreement dated as of March 17, 2006 (the "Master Agreement") and applicable statements of work (the "Statements Of Work") between PwC and the Debtors.

4. On June 21, 2006, this Court approved the Initial PwC Application and entered the Order Under 11 U.S.C. §§ 327(a) And 328 Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of PricewaterhouseCoopers LLP To Provide Certain Sarbanes-Oxley Compliance, Tax And Financial Planning, And Other General Tax Consulting Services To Debtors Nunc Pro Tunc to January 1, 2006 (Docket No.

4310) (the "Initial PwC Retention Order"). The Initial PwC Retention Order authorized the Debtors to enter into additional Statements Of Work with PwC for the provision of additional services under the Master Agreement and the Initial PwC Application, provided, however, that if PwC sought to perform services which were not covered by the Master Agreement and the Initial PwC Application, the Debtors would be required to file a supplemental application seeking court approval for the performance of such additional services.

Transaction Services Statement Of Work

5. The work that PwC will perform under the terms of the Transaction Services Statement Of Work will include, but will not be limited to, holding discussions with certain officers, employees, and outside consultants of Delphi, performing financial analysis of the historical results and trends of Delphi, commenting on projected financial information prepared by management, and performing certain other procedures, as described in more detail below. Throughout this project, PwC will provide Delphi with verbal reports, various outlines, executive summaries, analytical schedules, and similar work product, as requested.

6. It is my understanding that, subject to the execution of a non-disclosure agreement and satisfaction of certain conditions set forth in the Transaction Services Statement Of Work, Delphi may make PwC's work product available to plan investors.

7. Subject to a work plan to be authorized by Delphi, PwC will perform certain due diligence procedures covering the general areas outlined below and a more fully set forth in the Transaction Services Statement Of Work and Exhibit I thereto:

- (a) Obtain an understanding of the Company's accounting policies and how those policies impact reported results. Assess the overall adequacy of the Company's compliance with Sarbanes-Oxley rules and reporting responsibilities.
- (b) Obtain an understanding of the status of significant "investigations" into the Company's financial reporting and the Company's current estimate, if any, of the range of the potential effects to its reported earnings.
- (c) Understand significant joint-venture agreements and how their accounting treatment impacts reported EBITDA and cash flow.
- (d) Summarize the key financial aspects of transactions and agreements/arrangements between the Company and General Motors.
- (e) Perform appropriate due diligence procedures on the following subject areas pursuant to a work plan to be authorized by Delphi:
 - (i) Quality Of Earnings/Cash Flow (performed for each operating division as appropriate);
 - (ii) Operating Division Analysis And Corporate Headquarters (performed for each operating division as appropriate);
 - (iii) 2007 To 2012 Business Plan (performed for each operating division as appropriate);
 - (iv) Balance Sheet;
 - (v) Tax Due Diligence; and
 - (vi) Employee Benefits Due Diligence

8. Subject to this Court's approval of the PwC Supplemental Retention Application, PwC is willing to perform the services described in the Transaction Services Statement Of Work on the terms set forth therein and in the Master Agreement.

Dispute Resolution Procedures

9. As set forth in the Transaction Services Statement Of Work, Delphi and PwC have agreed, subject to this Court's approval of the PwC Supplemental Retention Application, that: (a) any controversy or claim with respect to, in connection with, arising out of, or in any way related to the PwC Supplemental Retention Application or the Transaction Services Statement Of Work or the services provided by PwC to Delphi as outlined in the PwC Supplemental Retention Application or the Transaction Services Statement Of Work, including any matter involving a successor in interest or agent of any of Delphi or of PwC, shall be brought in this Court or the United States District Court for the Southern District of New York if such District Court withdraws the reference, (b) PwC and Delphi and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have or retain jurisdiction over such claims or controversies) for the resolution of such claims, causes of actions or lawsuits, (c) PwC and Delphi, and any and all successors and assigns thereof, waive trial by jury, such waiver being informed and freely made, (d) if this Court, or the District Court if the reference is withdrawn, does not have or retain jurisdiction over the foregoing claims and controversies, PwC and Delphi, and any and all successors and assigns thereof, will submit first to non-binding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures set forth in Exhibit III to the Transaction Services Statement Of Work, and (e) judgment on any arbitration award may be entered in any court having proper jurisdiction.

10. As set forth in the Transaction Services Statement Of Work, PwC has agreed not to raise or assert any defense based upon jurisdiction, venue, abstention or otherwise to the jurisdiction and venue of this Court or the United States District Court for the Southern District of New York (if such District Court withdraws the reference) to hear or determine any controversy or claims with respect to, in connection with, arising out of, or in any way related to the PwC Supplemental Retention Application or the services provided thereunder.

Disinterestedness Of Professionals

11. The Declaration of Brian D. Decker executed on June 5, 2006 (Docket No. 4028) (the "Original Declaration"), filed in support of the Initial PwC Application and this Declaration (together with the Original Declaration, the "PwC Declarations") filed in support of the PwC Supplemental Retention Application contain information on PwC's connections with other parties-in-interest, as required by Bankruptcy Rule 2014(a). PwC maintains procedures on an ongoing basis to evaluate its connections with parties-in-interest in the Debtors' chapter 11 cases (the "Conflicts Procedures"). Based on the information set forth in the PwC Declarations and the Conflicts Procedures, PwC and the professionals in the firm are "disinterested persons," as that term is used in section 101(14) of the Bankruptcy Code, and are otherwise eligible to be retained under section 327(a) of the Bankruptcy Code.

12. PwC's identification of material relationships is ongoing. If and when additional information becomes available with respect to any other relationships which may exist between PwC and the Debtors, creditors, or any other parties-in-interest

which may affect these chapter 11 cases, supplemental declarations describing such information will be filed with this Court.

13. Moreover, the Transaction Services Statement Of Work provides that the PwC team assigned to this engagement will not have access to the team members, working papers, or reports of any other PwC engagements in these chapter 11 cases without Delphi's prior consent.

Professional Compensation

14. Consistent with the Master Agreement and the Transaction Services Statement Of Work and as described in this Declaration, Delphi has agreed to compensate PwC reasonable sums in accordance with the normal rates charged by PwC for the services provided. In addition, as set forth in the Master Agreement, PwC will bill Delphi for pre-approved and reasonable out of pocket and travel expenses according to the guidelines set forth in Exhibit A to the Master Agreement (Delphi Travel and Expense Reimbursement Policy For Contractors).¹ PwC estimates that its fees for this engagement will range from \$3.5 million to \$5.5 million. If, during the course of PwC's work pursuant to the Transaction Services Statement Of Work, it appears that PwC's fee will exceed this estimate, PwC will advise Delphi immediately and will not undertake additional work without Delphi's prior approval. This estimate is based upon PwC's hourly rates for the individuals to be assigned to this engagement. The agreed upon rates are:

¹ Pursuant to the Master Agreement, included in travel expenses will be PwC internal ticket charges for booking travel (as agreed from time to time between PwC and Delphi). The internal per ticket charge is an allocation of estimated costs of running PwC's travel department in a manner to maximize cost savings.

Partner & Managing Director	\$775 to \$900
Director	\$515 to \$600
Manager	\$390 to \$450
Senior	\$325 to \$375
Associate	\$290 to \$325
Administration	\$100 to \$150

These rates are PwC's normal and customary rates for the type of services to be provided.

These rates are subject to change but that any changes will remain in line with market rates for comparable services.

15. In the event that this Court approves the expanded scope of Delphi's retention of PwC, (a) PwC's fees and expenses under the Transaction Services Statement Of Work will be subject to (i) the jurisdiction and approval of this Court with regard to PwC's retention, (ii) the Interim Compensation Order (Docket No. 869), the Supplemental Interim Compensation Order (Docket No. 2747), the Second Supplemental Interim Compensation Order (Docket No. 2986), the Third Supplemental Interim Compensation Order (Docket No. 3630), the Fourth Supplemental Interim Compensation Order (Docket No. 4545), the Fifth Supplemental Interim Compensation Order (Docket No. 5310), and the Sixth Supplemental Interim Compensation Order (Docket No. 6145) (collectively, the "Interim Compensation Orders") and any amendments thereto, and (iii) any requirements governing interim and final fee applications as set forth in the Interim Compensation Orders and (b) Delphi will pay all fees and expenses of PwC under the Transaction Services Statement Of Work as promptly as practicable in accordance with the terms thereof, the Interim Compensation Orders, as may be amended, and any other orders of this Court governing interim and final fee applications, and after obtaining all necessary further approvals from this Court, if any.

16. PwC will continue to file fee applications for interim and final allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of title 11 of the Bankruptcy Code, any applicable Bankruptcy Rules, the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the guidelines established by the Office of the United States Trustee, and further orders of this Court.

17. This declaration is provided in accordance with section 327 of the Bankruptcy Code and Bankruptcy Rule 2014.

18. Pursuant to section 1746 of title 28 of the United States Code, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this 29th day of December, 2006, in New York, New York.

/s/ Colin Wittmer

Colin Wittmer
Partner

EXHIBIT 1

Master Professional Services Agreement dated as of March 17, 2006

MASTER PROFESSIONAL SERVICES AGREEMENT

This is a MASTER PROFESSIONAL SERVICES AGREEMENT, dated as of March 17, 2006 (this "Agreement"), between PricewaterhouseCoopers LLP, a Delaware limited liability partnership ("PwC"), and Delphi Corporation, a Delaware corporation ("Client"), each a Party, and together Parties, to this Agreement.

Background

PwC and Client desire to establish a contract pursuant to which Client may, from time to time, obtain from PwC, and PwC may provide to Client, certain professional Services (as defined in Section 1(a)), all on the terms and subject to the conditions set forth in this Agreement and in the applicable statement of work ("SOW").

Terms and Conditions

In consideration of the premises and of the mutual covenants and agreements contained herein, and intending to be legally bound, the Parties hereby agree as follows:

1. Services.

(a) This Agreement establishes the standard terms and conditions pursuant to which PwC may provide to Client certain professional services (the "Services"), as may be performed or agreed upon from time to time in writing in an SOW. Notwithstanding any provision to the contrary contained herein, audit, attest and other assurance services are not within the definition of "Services" and such engagements are not covered by this Agreement. An executed SOW, attached and incorporated into a Client purchase order, may expressly identify and amend terms and conditions in this Agreement, or list special terms and conditions, effective for that SOW only. Unless modified by provisions contained in an SOW, the terms and conditions in this Agreement are incorporated into and made part of each SOW. To the extent of any express conflict or inconsistency between the terms and conditions of an SOW and the terms and conditions of this Agreement, the terms and conditions of the SOW will control.

(b) An SOW shall contain the following, as applicable: (i) the term or period of time during which PwC will perform the Services, provide resources or otherwise perform its obligations as specified in the SOW; (ii) a description of the obligations of, and Services to be performed by, PwC; (iii) a description of Client's responsibilities related to the SOW, including any facilities, equipment, personnel and tasks or other support to be provided or performed by Client; (iv) PwC's fees and expenses under the SOW, or, if applicable, the basis on which such fees and expenses will be computed; (v) any provision limiting the liability of either Party other than, or in addition to, those provision set forth herein, and (vi) any other terms and conditions

appropriate to the Services to be performed and the obligations of the Parties under that SOW. Forms of Statements of Work are attached hereto as Attachment A.

2. Term.

The term of this Agreement shall commence as of October 8, 2005, and shall continue until March 31, 2007, whereupon Client and PwC may agree to extend the Agreement for successive one (1) year periods. Each SOW shall become effective as of the date of the commencement of the Services or, if earlier, the date of execution of such SOW. Each SOW executed by the Parties prior to the effective date of a termination (as provided for in Section 7) shall remain in full force and effect in accordance with its terms, including the terms and conditions of this Agreement. If PwC commenced the performance of the Services prior to the execution of this Agreement, this Agreement shall be effective as of the commencement of such Services and shall cover such Services, unless the performance of such Services are governed by an existing executed agreement. The Parties agree that any such existing executed agreements shall be converted to SOWs within ninety (90) days of the execution of this Agreement, unless the services under such existing executed agreements have been completed by such date.

3. Fees, Expenses and Taxes.

(a) In addition to professional fees outlined in the applicable SOW, PwC will also bill Client for pre-approved, reasonable out-of-pocket and travel expenses according to the guidelines set forth in Exhibit A: Delphi Travel and Expense Reimbursement Policy for Contractors; provided, however, that instead of submitting all expenses on Delphi expense vouchers, PwC shall account for such expenses within PwC's normal expense reimbursement system. Included in travel expenses shall be PwC internal per ticket charges for booking travel (as agreed from time to time between PwC and Delphi). The internal per ticket charge is an allocation of estimated costs of running PwC's travel department in a manner to maximize cost savings. PwC shall provide Client with a summary of such expenses and Client shall have the right to audit such expenses.

(b) Client shall pay for all taxes, other than withholding taxes and taxes based on or measured by PwC's or PwC's personnel's net income, including any interest and penalties from any related deficiency if due to an act by Client and not that of PwC, in connection with this Agreement, including any sales, use, excise, value-added, services, consumption, and other taxes and duties assessed on the provision of Services by PwC to Client or on PwC's charges to Client under this Agreement including the reimbursement of expenses, so long as such taxes are listed in the applicable SOW. The parties shall cooperate in good faith to minimize such tax liabilities to the extent legally permissible.

4. Invoices.

Unless otherwise provided in an SOW, PwC will submit an invoice to Client at the end of every month for all hours of service provided to Client by PwC, together with all expenses incurred by PwC, during the preceding month period. The invoices shall be in the form and contain all information required by the rules and procedures of the United States Bankruptcy Court for the Southern District of New York. Each such invoice shall be due and payable pursuant to Client's Multilateral Netting System ("MNS-2"), which provides, on average, that payment shall be on the second day of the second month following the date of the invoice, recognizing that the rules and procedures of the United States Bankruptcy Court for the Southern District of New York will apply. In no event shall Client pay Supplier interest or other late charges on any fees due under this Agreement.

5. Client Responsibilities.

(a) Client shall provide PwC with all information relevant to the Services and any reasonable assistance as may be required to properly perform the Services. Unless otherwise indicated, Client represents and warrants to PwC that all such information will be accurate and complete in all material respects, to the best of Client's knowledge. The overall definition and scope of the work to be performed, and the adequacy of such definition and scope in addressing Client's needs, is Client's responsibility. Client shall perform all management functions and make all management decisions in connection with the Services, and shall assign competent individuals to oversee the Services. Client is also responsible for the implementation of actions identified in the course of this engagement and results achieved from using any Services or Deliverables as defined in Section 6(a) below.

(b) Each Party shall use commercially reasonable procedures to check for the then most commonly known viruses and to check the integrity of data before sending information to the other electronically, but each Party recognizes that such procedures cannot be a guarantee that transmissions will be virus free. It remains the responsibility of the Party receiving an electronic communication from the other to carry out a virus check on any attachments before launching any documents whether received on disk or otherwise.

(c) Neither Party shall be responsible for any delay, cost increase or other consequences due to the other Party's failure to perform any of its obligations under this Agreement or an SOW or otherwise due to factors beyond its reasonable control. Each Party will use commercially reasonable efforts to mitigate such costs or expenses. Any PwC deadline that is affected by any Client default shall be extended by a reasonable amount of time provided that PwC has provided timely communication to Client.

6. Deliverables.

(a) Ownership. PwC shall own any general skills, know-how, expertise, ideas, concepts, methods, techniques, processes, software, materials or other intellectual property or information which may have been discovered, created, developed or derived by PwC either prior to or as a result of its provision of Services under this Agreement ("PwC Materials"). Subject to the restrictions in this Agreement, Client will own all tangible written material

originally prepared expressly for Client and delivered to Client under this Agreement (the "Deliverables"), excluding any PwC Materials contained or embodied therein. PwC's working papers and PwC's Confidential Information (as defined in Section 9(a)) belong exclusively to PwC; provided, however, PwC shall provide a copy of such working papers to Client after consultation and agreement with Client. Client will have a non-exclusive, non-transferable license to use PwC Materials for Client's own internal use and only for the purposes for which they are delivered to the extent that they form part of the Deliverables.

(b) Use of Deliverables. Except as otherwise expressly stated in the applicable SOW, all Deliverables are solely for Client's internal use and benefit. Client shall not authorize any third party ("Third Party") to rely upon any of the Deliverables except as set forth in an SOW or, if not set forth in an SOW, without PwC's prior written consent. Except that Deliverables may be disclosed to (i) taxing authorities, (ii) an accounting firm providing attest services to Client (solely to the extent necessary for the performance of such attest services), and (iii) as set forth in this Section 9(b) or (iv) as set forth in an SOW; Client shall not distribute to, discuss with, or otherwise disclose the Deliverables to any Third Party without PwC's prior written consent. Oral or preliminary information, drafts or advice given by PwC may not be relied upon or attributed to PwC unless PwC specifically confirms such information or advice or otherwise reduces such draft to a final writing.

7. Termination.

(a) Either Party may terminate this Agreement or any SOW under this Agreement in the event of a material breach of this Agreement that is not cured within thirty (30) days after receipt of written notice of such breach. Unless otherwise provided in the applicable SOW, Client may terminate this Agreement or any SOW for convenience at any time upon thirty (30) days prior written notice. In the event of Client termination for breach by PwC, Client shall be responsible for fees earned and expenses incurred only up to the date of written notice to PwC of the breach. In the event of other termination by Client or termination by PwC for breach by Client, Client will be responsible for fees earned and expenses incurred through the actual date of termination. In the event of termination by mutual agreement, the Parties shall jointly determine the fees due or to be refunded.

(b) PwC may also resign from performing all or any portion of the Services and terminating this Agreement and/or any Schedule immediately upon written notice in the event that circumstances arise that would make continuation of all or any portion of the Services by PwC in conflict with any independence or other professional regulations, standards or guidelines to which PwC conforms. If Client is or becomes an SEC registrant audit client of PwC and the Services performed and/or Deliverables provided under a particular SOW will be relied upon by the PwC audit team, the limitation of liability and Client's obligation to indemnify under this Agreement will not apply to such Services and/or Deliverables.

8. Warranty.

PwC warrants that it has the requisite power and authority to enter into and perform its obligations under this Agreement and each SOW. PwC further warrants that the Services will be

performed by qualified personnel. PwC warrants that it will provide its non-tax related Services in a manner consistent with the terms and conditions of this Agreement and in accordance with the applicable Standards for Consulting Services established by the American Institute of Certified Public Accountants ("AICPA") as well as any applicable standards (as agreed to between the Parties) of the Public Company Accounting Oversight Board ("PCAOB"). PwC warrants that it will provide its tax services in a manner consistent with the terms and conditions of this Agreement and in accordance with the AICPA Statements on Standards for Tax Services and any applicable standards (as agreed to between the Parties) of the PCAOB. THE WARRANTIES IN THIS SECTION 8 AS WELL AS ANY EXPRESS WARRANTY IN ANY APPLICABLE SOW (BUT ONLY IF EXPRESSLY IDENTIFIED AS A "WARRANTY" IN SUCH SOW) ARE IN LIEU OF ALL OTHER WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, OR WHETHER ARISING BY COURSE OF DEALING OR PERFORMANCE, CUSTOM, USAGE IN THE TRADE OR PROFESSION OR OTHERWISE, INCLUDING BUT NOT LIMITED TO, IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

9. Confidentiality.

(a) All data relating specifically to a Party's business and any other information which reasonably should be understood to be confidential in nature are confidential information of such Party. PwC's proprietary software, tools, methodologies, techniques, ideas, discoveries, inventions, know-how and any other information which reasonably should be understood to be confidential to PwC are confidential information of PwC. Client confidential information and PwC confidential information are collectively referred to as "Confidential Information." Each Party shall use Confidential Information of the other Party only in furtherance of the purposes of this Agreement and shall not disclose such Confidential Information to any third party without the other Party's prior written consent. Each Party agrees to take reasonable measures to protect the confidentiality of the other Party's Confidential Information and to advise its employees of the confidential nature of the Confidential Information and of the confidentiality provisions and use prohibitions herein.

(b) Notwithstanding any terms or conditions in this Agreement to the contrary, no conditions of confidentiality within the meaning of Internal Revenue Code §6111(d) or U.S. Treasury regulations §1.6011-4 are intended, and Client (and each employee, representative, or other agent of Client) may disclose to any and all persons, without limitation of any kind, the tax treatment and tax structure of any transaction and all materials of any kind (including opinions or other tax analysis) that are provided to the Client relating to such tax treatment and tax structure, subject to the limitations set forth in the following sentence. In the event that a Deliverable includes discussion of such tax treatment or tax structure, disclosure of the Deliverable will be limited solely to the section or sections discussing the tax treatment or tax structure; all other information in the Deliverable unrelated to the tax treatment or tax structure remains subject to the restrictions set forth in Section 9(a) and all references to "PwC" or "PricewaterhouseCoopers" and all branding and other identifiers of PwC shall be redacted from the tax treatment and tax structure portions of such Deliverable, and/or shall otherwise not be distributed to any other third party, except as may be expressly provided for in this Agreement.

This Section 9(b)) is effective as of the commencement of any discussions the Parties may have had regarding any transaction related to any Services.

(c) Notwithstanding anything to the contrary contained in this Agreement, neither Party shall be obligated to treat as confidential any information disclosed by the other Party (the "Disclosing Party") which: (i) is rightfully known to the recipient prior to its disclosure by the Disclosing Party except that which was disclosed under a prior confidentiality agreement between the Parties; (ii) is released by the Disclosing Party to any other person or entity (including governmental agencies) without restriction; (iii) is independently developed by the recipient without any use of or reliance on Confidential Information; or (iv) is or later becomes publicly available without violation of this Agreement or may be lawfully obtained by a Party from any nonparty. Notwithstanding the foregoing, either Party may disclose Confidential Information of the other to a third party as may be required by law, statute, rule or regulation, including any subpoena or other similar form of process, or by the standards of the AICPA or other professional self-regulatory authority, provided that (and without breaching any legal or regulatory requirement) the Party to which the request is made provides the other Party with prompt written notice thereof and, if practicable under the circumstances, allows the other Party to seek a restraining order or other appropriate relief. Subject to PwC's confidentiality obligations in this Agreement, nothing herein shall preclude or limit PwC from providing services similar to the Services to other PwC clients.

10. Indemnification.

(a) Subject to the provisions hereof, each Party shall indemnify, defend and hold harmless the other from and against any and all amounts payable under any judgment, verdict, court order or settlement for death or bodily injury or the damage to or loss or destruction of any real or tangible personal property, but only to the extent the foregoing arise out of the indemnitor's gross negligence or intentional misconduct in the performance of this Agreement.

(b) PwC agrees to indemnify, defend and hold harmless Client from and against any and all amounts payable under any judgment, verdict, court order or settlement for Third Party claims of infringement or misappropriation of any trade secrets, copyrights, trademarks, trade names or other intellectual property rights alleged to have occurred and arising from the Deliverables. Should Client's use of such Deliverables be determined to have infringed, or if, in PwC's judgment, such use is likely to be infringing, PwC may, at its option: (i) procure for Client the right to continue using such Deliverables provided, or (ii) replace or modify them to make their use non-infringing while yielding substantially equivalent results. If neither of the above options are or would be available on a basis that PwC finds commercially reasonable, then, PwC may terminate this Agreement, Client shall return such Deliverables provided to PwC and PwC will refund to Client the fees paid for the Deliverables provided. This infringement indemnity does not cover claims to the extent arising from: (1) the combination of such Deliverables with products or services not provided by PwC; (2) the modification of such Deliverables by any person, other than PwC; (3) Deliverables complying with or based upon: (A) designs provided by or at the direction of Client or (B) specifications or other information provided by or at the direction of the Client; or (4) use of systems, materials or work performed in a manner not permitted or contemplated hereunder or by another obligation of Client to PwC.

11. Limitation of Liability.

(a) PwC is the US member firm of the global network of PricewaterhouseCoopers firms (exclusive of PwC, the "PricewaterhouseCoopers Firms"). In the course of providing the Services and/or Deliverables hereunder, PwC, may, in its discretion, draw on the resources of and subcontract to other PricewaterhouseCoopers Firms. Client agrees that PwC may provide any information PwC receives in connection with this engagement to other PricewaterhouseCoopers Firms for the purpose of providing the Services and/or for internal administrative and regulatory compliance purposes. The provision of Services and/or Deliverables will remain the responsibility of PwC. Client agrees that in relation to the Services and this Agreement, its relationship is solely with PwC. Client further agrees that no PricewaterhouseCoopers Firms, nor the partners, principals or employees of PwC or the PricewaterhouseCoopers Firms (together the "Beneficiaries"), who perform work in connection with the Services and/or Deliverables will have any liability to Client in connection with the Services or this Agreement. Client therefore agrees to bring any claim under this Agreement against PwC and not to bring a claim of any nature against any such PricewaterhouseCoopers Firm relating to the Services, Deliverables or this Agreement except where such a claim cannot be excluded by law.

(b) The provisions of this Agreement and any SOWs relating to the Beneficiaries, have been stipulated by PwC expressly for their benefit. Client agrees that each of the Beneficiaries shall have the right to rely on said provisions as if they were Parties to this Agreement. Client likewise agrees on behalf of all of its business operations in which Client has a direct or indirect controlling interest and that are receiving Services or Benefits of Services under this Agreement ("Service Recipients"), that they are bound by these provisions as if they were Parties to this Agreement. Without limiting any other indemnification provision set forth in this Agreement, Client agrees to indemnify and hold harmless PwC and the Beneficiaries from and against any claim that is asserted by any Service Recipient other than Client arising out of or relating to the Services and/or Deliverables provided under this Agreement, and all liabilities, costs, damages and expenses imposed or incurred in connection therewith, including reasonable attorneys' fees.

(c) Each SOW shall include a provision setting forth any applicable limitation of liability. The parties acknowledge and agree that no SOW shall be valid unless it contains such a provision.

In addition, neither party will be liable in any event for lost profits or any consequential, indirect, punitive, exemplary or special damages. Further, PwC shall have no liability to Client arising from or relating to any third party hardware, software, information or materials supplied by Client.

(d) PwC accepts no liability to third parties with respect to the Services and Deliverables. Client agrees (without limiting any other indemnification provision set forth in this Agreement) to indemnify and hold PwC and the Beneficiaries (as defined in Section 11(a)) harmless from and against any and all Third Party claims, suits and actions, and all associated damages, settlements, losses, liabilities, costs, and expenses, including without limitation reasonable attorneys fees, arising from or relating to the Services and/or Deliverables under this

Agreement, except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC relating to such Services and/or Deliverables.

12. Changes; Additional Services.

PwC will not be responsible for work that is beyond the scope of Services set forth in this Agreement or the applicable SOW. Either Party may request changes to the Services. Changes must be agreed between the Parties and may be subject to reasonable adjustments to fees and schedules. Changes to an SOW that amount to the provision of additional Services, rather than adjustments to the Services already agreed, must be in writing and signed by both Parties.

13. Subcontracts.

PwC may subcontract any of the Services hereunder, with written approval of Client, provided that PwC shall be responsible for the fulfillment of its obligations hereunder. For purposes of this section, PwC firms outside of the US are not considered subcontractors. Notwithstanding anything to the contrary in this Agreement, PwC may disclose Client's Confidential Information to such approved subcontractors involved in the provision of the Services.

14. Engagement Limitations Applicable to All Services.

(a) The Services do not include the provision of legal advice and PwC makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation, under federal, state or other type of law or regulation. Changes in the law and/or its interpretation may take place before PwC's advice is acted upon, or may be retrospective in effect; PwC accepts no responsibility for changes in the law or its interpretation which may occur after the provision of the Services. Without limiting the generality of the foregoing, Client acknowledges that tax laws and regulations are subject to change at any time, and such changes may be retroactive in effect and may be applicable to advice given or other Services rendered before their effective dates. PwC does not assume responsibility (and will have no liability) for such changes occurring after the date it has completed its Services under a particular SOW.

(b) PwC will provide no opinion, attestation or other form of assurance with respect to its work or the information upon which its work is based. The procedures PwC will be performing under this Agreement will not constitute an examination or a review in accordance with generally accepted auditing standards or attestation standards. PwC will not audit or otherwise verify the information supplied to it in connection with any engagement under this Agreement, from whatever source, except as may be specified in the applicable SOW.

(c) PwC has not been engaged to, nor will PwC provide any management functions or make management decisions for Client under this Agreement. It is Client's responsibility to establish and maintain its internal controls. In addition, it is Client's responsibility to determine the procedures deemed necessary in connection with its compliance with the provisions of the Sarbanes-Oxley Act of 2002 (the "Act") and related SEC rules, to execute those procedures and to assess the results of its procedures and the adequacy thereof. PwC provides no opinion or

other form of assurance with respect to Client's compliance with the Act, related SEC rules, or Client's procedures. PwC makes no representation as to the sufficiency of Client's procedures for its own purposes. The Services should not be taken to supplant inquiries and procedures that Client should undertake for purposes of obtaining and using the information necessary in connection with Client's compliance with the provisions of the Act and related SEC rules.

15. General.

(a) PwC, in furnishing Services to Client, is acting only as an independent contractor and is not acting as a fiduciary of Client. PwC does not undertake to perform any obligation of Client, whether regulatory or contractual, or to assume any responsibility for Client's business or operations. PwC has the sole right and obligation to supervise, manage, contract, direct, procure, perform or cause to be performed all work to be performed by PwC, except as otherwise provided in this Agreement or any SOW. PwC accepts full and exclusive liability for the payment of all employer contributions and taxes measured by the remuneration paid to PwC employees as required by all applicable United States federal, state and local laws, rules and regulations.

(b) This Agreement may only be amended by written agreement signed by a duly authorized representative of each Party.

(c) THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED, INTERPRETED AND ENFORCED IN ACCORDANCE WITH THE LAWS OF THE STATE OF MICHIGAN, WITHOUT GIVING EFFECT TO THE PROVISIONS RELATING TO CONFLICT OF LAWS.

(d) No delay or omission by either Party in exercising any right or power shall impair such right or power or be construed to be a waiver. A waiver by either Party of any of the covenants to be performed by the other or any breach thereof shall not be construed to be a waiver of any succeeding breach or of any other covenant. No waiver or discharge shall be valid unless in writing and signed by an authorized representative of the Party against whom such waiver or discharge is sought to be enforced.

(e) This Agreement shall be binding upon and inure to the benefit of the Parties hereto and their permitted successors and assigns, and, except as expressly provided herein, nothing in this Agreement shall confer upon any other person or entity any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Agreement. Neither Party may, nor shall have the power to, assign or transfer this Agreement or any rights or obligations hereunder or claims arising hereunder, without the prior written consent of the other Party. Any attempt to assign or transfer this Agreement in violation of this subsection shall be void and of no force and effect.

(f) This Agreement and the applicable SOW constitutes the entire agreement between the Parties with respect to the Services and the rights and responsibilities of the Parties with respect to such applicable SOW.

(g) Neither Party shall publicize their relationship or the terms of this Agreement or any SOW or use the other Party's name or other trademarks or service marks in any advertisement or publication without the other Party's prior written approval.

(h) The provisions of this Agreement, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both Parties.

(i) If any provision of this Agreement is declared or found to be illegal, unenforceable or void, then both Parties shall be relieved of all obligations arising under such provision, but if the remainder of this Agreement shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law.

(j) Except as expressly provided herein, all remedies provided for in this Agreement shall be cumulative and in addition to and not in lieu of any other remedies available to either Party at law, in equity or otherwise.

(k) Where agreement, approval, acceptance, consent or similar action by Client or PwC is required, such action shall not be unreasonably delayed or withheld.

(l) Headings in this Agreement are for convenience only. The headings shall not be used in interpreting this Agreement or any provision of it.

(m) Neither Party shall be liable to the other for any delay or failure to perform any of the Services or obligations set forth in this Agreement due to causes beyond its reasonable control.

(n) The engagement limitations set forth on Addendum A are incorporated by reference herein.

(o) All of PwC's agents, employees, subcontractors and/or independent contractors furnished by PwC to perform the Services (collectively, "Personnel") are and will remain PwC's employees and/or independent contractors and, under no circumstances, will any Personnel furnished by PwC be deemed to be Client's employees or agents. PwC is solely responsible, at PwC's sole cost and expense, for (i) the fulfillment of all obligations to Personnel, and (ii) the compliance by PwC and personnel with Agreement and all laws, regulations, orders and other governmental requirements applicable to performance of the Services.

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(p) PwC will assure that all Personnel who are performing Services on behalf of PwC are competent to perform the Services. PwC will require all Personnel who are performing any work on Client's premises to comply with all of Client's reasonable instructions, regulations and policies that have been provided to PwC in writing in a timely manner. Client, in its sole discretion, has the right to: (i) bar any of Personnel from Client's premises for failure to observe Client's regulations or policies, (ii) require that PwC promptly remove from Client's premises any Personnel who violate any of Client's regulations or policies, and (iii) require that PwC cease using any Personnel to perform the Services who are reasonably unacceptable to Client. Client will confer with PwC to discuss Client's concerns prior to requiring removal of any Personnel. PwC will replace any barred or removed Personnel with Personnel reasonably acceptable to Client.

In witness whereof, each of the Parties has caused this Agreement to be executed on its behalf by its duly authorized representative as of the date first above written.

Delphi Corporation

PricewaterhouseCoopers LLP

By: Kevin Smith
Name: Kevin Smith
Title: Director, Indirect and USF
Procurement

By: Mark J Mendola
Name: Mark J Mendola
Title: Partner

Exhibit A

**Delphi Travel and Per Diem Expense Reimbursement Policy for
Contractors**

A. If Contractor is required by Delphi to travel as an incidental requirement in performing services for Delphi, then such travel and per diem expenses, subject to prior written approval of Delphi, will be reimbursable as follows:

1. Air Travel Economy/Coach class only. Business class is permitted only upon prior written consent by Delphi.
2. Hotel Contractor will exercise good, sound business judgment and discretion in choosing hotels, such as moderately priced chain hotels or hotels that offer discounted corporate rates. Where extended travel is involved, reduced rates may be available and should be requested.
3. Rental Cars Compact or intermediate class only. The cost of collision damage waiver and personal accident insurance is the responsibility of Contractor.
4. Mileage Allowance Reimbursement will be at the then current IRS rate (currently \$0.44 per mile) for the miles which are in excess of his or her normal commute from home to work and back. When permanently assigned to another location, even if the new location is temporary, Contractor will not be reimbursed for excess miles, additional driving time, etc.
5. Expense Reports If requested, Contractor will provide receipts for all reimbursable expenses, including meals and other expenditures, in excess of \$25.00 or more.
6. Meals Meals will not be reimbursed for non-overnight trips, except in the case of late return occasioned by travel outside normal working hours. Reimbursement for meals will be the actual and reasonable expenses paid by Contractor.

7. Extended Travel Contractor should review the home visit policy prior to a trip. Generally, the following provisions apply:

If the travel expense is less than the living expense in the temporary location, Contractor will be reimbursed for travel to the permanent location every week.

If the travel expense is more than the living expense in the temporary location, Contractor will be reimbursed for travel to the permanent location every two weeks.

Excess expenses due to frequent travel or stays will not be reimbursed by Delphi without its prior written approval.

8. Miscellaneous When Contractor chooses an alternative method of transportation, *e.g.*, to drive instead of fly, reimbursement, including meals and lodging, will not exceed the lesser of the two costs. Documentation to support the lesser cost must be attached to expense report. Travel time must also be limited if on working hours.

The employee, his or her immediate supervisor, and an authorized Delphi representative must sign the expense report form.

Contractor is responsible for travel reservations, hotel/motel accommodations and rental cars. If directed by Delphi, Contractor will make all travel arrangements through Global Experts in Travel, using a special account set up for such purposes.

Any cash advance by Contractor to its employee is the responsibility of Contractor.

9. Per Diem In certain instances, a per diem will be paid to Contractor in accordance with Delphi's standard per diem policy.

B. All travel and per diem for which Contractor seeks reimbursement will be submitted to Delphi on standard vouchers, with substantiating documentation, and will accompany the monthly invoices.

ADDENDUM A

1. Engagement Limitations Applicable to Tax Services.

(a) With regard to any tax Services provided pursuant to this Agreement, Client shall bring to PwC's attention any matters that may reasonably be expected to require further consideration to determine the proper treatment of any relevant item and any changes in the information as originally presented as soon as such information becomes available. PwC is not responsible (and shall not be liable) for any penalties assessed against Client as a result of Client's failure to provide PwC with all the relevant information relative to the issue under consultation and Client agrees to reimburse PwC for any penalties imposed on PwC, its partners or staff, as the result of Client's failure to provide such information.

(b) Some of the tax matters on which PwC may be asked to advise Client may have implications to other persons or entities. However, PwC shall have no responsibility or liability to these persons or entities unless PwC specifically is engaged to address these issues to such persons or entities, and PwC expressly agrees to do so in an SOW.

(c) Tax jurisdictions may impose penalties for certain failures. Relative to the Services provided under the terms of this Agreement, PwC will discuss with Client any tax positions of which PwC is aware that PwC believes may subject Client to penalties. PwC will also discuss with Client possible courses of action related to the Client's tax return, where applicable, to avoid the imposition of any penalty (e.g., disclosure). PwC will use its judgment in resolving questions where the tax law may be unclear, or where there are conflicts between taxing authorities' interpretations of the law and other supportable positions, and discuss them with Client. PwC is not responsible for any penalties imposed for positions that have been discussed with Client where PwC recommended a course of action to avoid penalties and Client elected not to pursue such course.

(d) US Treasury regulation §1.6011-4 requires that taxpayers disclose to the IRS their participation in certain "reportable transactions." Client shall advise PwC if it determines that any matter covered by this Agreement is a reportable transaction that is required to be disclosed under §1.6011-4. Similar Treasury regulations issued under Internal Revenue Code §6112 require that PwC maintain lists of certain client engagements where it is a material advisor to clients that have participated in either a reportable transaction or a transaction that is required to be registered with the IRS as a tax shelter. If PwC determines, after consultation with Client, that Client has participated in either a reportable transaction or one required to be registered under Internal Revenue Code §6111, PwC will place Client's name and other required information on a list and will so advise Client. Sometime in the future the IRS may request PwC's lists of reportable or §6011 transactions, and PwC may be compelled to provide the IRS with the contents of its lists, including Client's name. PwC will advise Client if it is ultimately required to provide Client's name to the IRS in connection with any matter covered by this Agreement.

2. Engagement Limitations Applicable to Transaction Services/Due Diligence Services.

(a) Where PwC's work expressly includes consideration of prospective financial information, PwC will comment on the bases and assumptions underlying the prospective financial information adopted as the case may be by Client or by the management of the company who is the subject of a due diligence investigation (the "Target Company"), but PwC's work will not constitute an examination, compilation or agreed-upon procedures in accordance with standards established by the AICPA, and PwC will not express any opinion or provide any assurance (in the sense in which "opinion" and "assurance" are used in the AICPA standards). Where PwC comments on bases and assumptions underlying the prospective financial information, PwC reports may include tables aggregating quantified vulnerabilities and sensitivities in order to illustrate effects of possible alternative assumptions. Those tables should not be regarded as a restatement of the Target's and/or management's prospective financial information, or preparation of revised prospective financial information; they are provided as a means of summarising PwC comments to assist Client in considering Client's implications for the transaction. It is Client's responsibility to consider PwC comments and make Client's own decision based on the information available to the Client. Client must make its own decision about likely future profitability and the cash flows likely to be generated by the Target and Client understands that, with regard to illustrations of sensitivities that may be included in our Deliverables, there may be other, equally valid ways of assessing the sensitivities and possible outcomes. Client understands that our Deliverables are not prepared for the purposes of managing the Target's business and because events and circumstances frequently do not occur as expected, there will usually be differences between predicted and actual results, and those differences may be material. PricewaterhouseCoopers LLP is not responsible for developing the underlying assumptions of the prospective financial information and we take no responsibility and accept no liability for the achievement of predicted results.

(b) Except to the extent expressly agreed to the contrary in writing, where PwC comments on use of Internet technologies in key business processes, PwC does so as business advisors rather than as information technology specialists.

(c) Where the work expressly includes consideration of potential operational improvements, PwC will comment on the Client and/or Target Company's view of such improvements. PwC's comments will be provided solely in the light of our business experience of operational matters but will not be based on direct experience of Client's operations or the Target Company's operations, specific industry or commercial sector. PwC's comments may not represent the optimal operational solution and there may be other, equally valid, views. Further, the results which can be achieved will depend upon the detailed circumstances at the time and on the way in which planned operational improvements are implemented. PwC takes no responsibility for the achievement of potential operational improvements.

(d) PwC assumes no responsibility and makes no representations with respect to the accuracy or completeness of information provided by any Target Company. PwC will not provide assurance that matters of significance to the financial information or to Client's due diligence investigation will be disclosed. We have not been engaged to, nor will we provide any management functions or make management decisions for Client. Further, PwC's work is not

designed to and is not likely to reveal fraud or misrepresentation by the management of a Target Company.

(e) Advice and comments that PwC may provide in the course of a due diligence engagement regarding the accounting and tax treatment of a proposed transaction should not be viewed as a formal accounting or tax opinion of PwC. If such opinions are desired and PwC determines that such an opinion can be issued, the terms of an engagement to provide such an opinion will be subject to a separate SOW.

(f) Client acknowledges that PwC may be asked to provide services to other clients who may be in competition with Client or whose interests may conflict with Client's interests, or regarding the possible purchase or sale of a Target Company that may be in competition with Client or whose interests may conflict with Client's interests. PwC will not be prevented or restricted by virtue of its relationship with Client under this Contract from providing services to other clients. Except as required by law or professional regulations, PwC will maintain the information obtained during the course of each engagement it performs for Client confidentially in accordance with Section 9 of the Agreement.

3. Circular 230: Limitations.

(a) For Tax Services:

i. *Other Written Advice.* It is anticipated that the written advice PwC provides during the course of this engagement will be Other Written Advice as defined by Treasury Circular 230. Accordingly, unless otherwise prohibited or PwC agrees to issue a Covered Opinion as defined by Circular 230, PwC written advice may include a disclosure stating that the advice was not intended or written to be used, and it cannot be used, for the purpose of avoiding tax penalties that may be imposed. PwC advice will contain any other disclosures required by Circular 230.

ii. *Covered Opinion.* If expressly set forth in the applicable Statement of Work, or in the deliverable itself, PwC's final written deliverable will be a Covered Opinion as defined by Circular 230. All other written advice provided prior to PwC's final deliverable may include a disclosure stating that the advice was not intended or written to be used, and it cannot be used, for the purpose of avoiding tax penalties that may be imposed on the taxpayer. In the event Client does not proceed with the transaction that is the subject of PwC's advice or proceeds with the transaction but choose not to receive a final deliverable from PwC, Client may not rely on any of the advice provided by PwC for the purpose of avoiding any penalties that the IRS may impose. To the extent Client is entitled to rely on PwC's written advice for purposes of penalty protection, Client understands that such reliance will be limited to the issues expressly addressed, therein. PwC's final deliverable may contain certain disclosures required by Circular 230.

(b) For Transaction Services/Due Diligence:

The Tax advice provided in PwC reports or other forms of written communication relative to PwC's due diligence work may be considered written tax advice subject to the rules of Treasury Circular 230. Accordingly, unless otherwise prohibited or agreed to with the Client in

advance to the contrary, such tax advice in any written form will constitute "Other Written Advice" as defined by Circular 230. Accordingly, tax information and/or advice provided in the report or other forms of written communication is not intended or written to be used, and it cannot be used, for the purpose of avoiding penalties that may be imposed on the taxpayer. In accordance with these regulations, PwC's written communications will include a disclosure to this effect. Further, PwC reports or other forms of written communication relating to the provision of due diligence services will not be written to support the promotion or marketing of this or any transaction or matters addressed in the report or other forms of written communication and should not be considered a Marketed Opinion under Circular 230.

4. Engagement Limitations Applicable to Dispute Analysis/Expert Witness Services.

(a) Client acknowledges that PwC is a large firm who is engaged by new clients every day throughout the United States. PwC will undertake a reasonable review of its records to determine its professional relationships with any persons or entities Client identifies in connection with any dispute analysis/expert witness engagement that PwC undertakes for Client. PwC will advise Client of any conflicts of interest of which PwC becomes aware that would preclude PwC from performing such work.

(b) PwC may be engaged by parties adverse to Client to perform dispute analysis/expert witness services in litigation matters that are unrelated to any dispute analysis/expert witness services that PwC may perform for Client under this Agreement. Client agrees not to use the fact of any current or previous PwC engagement for expert witness services by opposing parties in other matters as a means of enhancing or diminishing PwC's credibility in conjunction with any appearance before a trier of fact.

Master Services Agreement

Dated _____, 200__

**ATTACHMENT A
SAMPLE FORM**

**Statement of Work ("SOW")
Between Delphi Corporation and PricewaterhouseCoopers LLP**

Project Name: _____

This SOW is governed under the Master Professional Services Agreement (the "Agreement") dated _____, 200__ between _____ ("Client") and PricewaterhouseCoopers LLP, ("PwC") and is fully incorporated therein. All terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement.

I. PURPOSE AND SCOPE OF THIS SOW:

This SOW covers _____ [describe project generally]. This SOW confirms the understanding of the objectives, deliverables, timing, staffing and fees for this project/effort.

II. PARTIES' RESPONSIBILITIES UNDER THIS SOW

2.1 Services to be provided by PwC:

2.2 Deliverables:

2.3 Client's Responsibilities:

2.4 Timing

The timing of the services to be provided hereunder is as follows:

Project Start Date:	
Estimated Project Completion Date:	

Master Services Agreement
Dated _____, 200__

III. RESOURCES ASSIGNED TO THIS SOW

The PricewaterhouseCoopers personnel assigned to provide services and deliverables under this SOW are as follows:

IV. PAYMENT; EXPENSES; AND INVOICES

4.1 Payment Terms

4.2 Professional Fees and Expenses [list any taxes applicable]

V. OTHER TERMS AND CONDITIONS THAT SHALL APPLY TO THIS SOW

5.1 Limitation of Liability: Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC, PwC's liability to pay damages for any losses incurred by Client as a result of breach of contract, negligence or other tort committed by PwC, regardless of the theory of liability asserted, is limited to no more than [____() times] the total amount of fees paid to PwC for the Services provided under this SOW. Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of Client or in connection with Client's violation of its obligations under Section 6(b) of the Agreement, Client's liability to pay damages for any losses incurred by PwC as a result of breach of contract, negligence or other tort committed by Client, regardless of the theory of liability asserted, is limited to no more than [____() times] the total amount of fees paid to PwC for the services provided under this SOW.

5.2 [Insert terms specific to Project – [consult sample SOWs for practice group]]

5.3 For engagements that will take over a year: Because adverse income tax consequences may result from assignment of personnel at project sites for an engagement for a year or more, such personnel may annually be required by PwC to break from providing services to Client. PwC will monitor its staff on the long-term expense reimbursement policy and will inform Client prior to such break. If Client does not want to release personnel from performing Services for the aforementioned period, Client shall pay to PwC the amount of compensation provided by PwC to its personnel to cover the tax consequences thereof.

5.4 If applicable: Client shall provide reasonable workspace, administrative support, computer facilities and other support, which are necessary to perform

Master Services Agreement

Dated _____, 200__

the Services. Client shall perform the tasks and provide the assistance described in this SOW. Client shall ensure that it has appropriate back up, security and virus-checking procedures for any computer facilities, information or materials it provides. Client consents to the use, by staff visiting or working from the Client site, of the Client's resources, including, but not limited to network, Internet and extranet access, for the purpose of accessing similar resources. Client agrees to perform in a timely fashion those tasks and provide the personnel agreed to by the Parties and set forth herein.

IN WITNESS WHEREOF, the Parties to the above referenced Agreement have caused this SOW to be executed by their authorized representatives.

PricewaterhouseCoopers LLP			
Signature _____	Printed Name _____	Title _____	Date _____
Signature _____	Printed Name _____	Title _____	Date _____
DELPHI CORPORATION			
Authorized Signature _____	Printed Name _____	Title _____	Date _____
Authorized Signature _____	Printed Name _____	Title _____	Date _____

EXHIBIT 2

Transaction Services Statement Of Work



PricewaterhouseCoopers LLP
300 Madison Avenue
New York NY 10017
Telephone (646) 471-3000
Direct Phone (646) 471-3542
Direct Fax (813) 375-6478
www.pwc.com

Statement of Work ("SOW") - Number _____
Between Delphi Corporation and PricewaterhouseCoopers LLP

Project Name: Transaction Services
Project Date: December 15, 2006

This SOW is governed under the Master Professional Services Agreement (the "Agreement") dated March 17, 2006 between Delphi Corporation ("Delphi" or the "Company") and PricewaterhouseCoopers LLP (PwC), and is fully incorporated therein. All terms used in this SOW and not otherwise defined will have the same meaning as in the Agreement.

I. PURPOSE AND SCOPE OF THIS SOW:

The purpose of this SOW is to confirm our understanding of the terms and objectives of our engagement to provide you advice and assistance with the due diligence analysis of Delphi in preparation for a potential transaction.

II. PARTIES' RESPONSIBILITIES UNDER THIS SOW:

2.1 Services to be provided by PwC:

The work that we will perform will include, but will not necessarily be limited to, holding discussions with certain officers, employees and outside consultants of the Company, performing financial analysis of the historical results and trends of the Company, commenting on projected financial information prepared by management, and performing certain other procedures which generally follow those outlined in Exhibit I. The procedures outlined in Exhibit I represent our current understanding of the scope of work we anticipate performing.

During various stages of our work, we will provide you with verbal reports, various outlines, executive summaries, analytical schedules, etc. as requested. We understand that you may make information available to potential investors, whether in a data room or by other means, that we may have advised on or assisted in the analysis thereof. Our work is undertaken on the basis that we are working for you alone. We make no representation about the suitability of any such information for disclosure to third parties and any responsibility for



representations made to third parties remains yours alone. Any written material we may advise you on that you wish to make available to potential investors should only be provided where you have first carefully considered the contents of such documents and have adopted them as your own and should be prepared without PricewaterhouseCoopers' branding and you should not make any attribution to PricewaterhouseCoopers' advice thereon.

We will assume no responsibility and make no representations with respect to the accuracy or completeness of information provided by the Company. Moreover, our work cannot provide assurance that matters of significance to the financial information or to your plan process will be disclosed and that an investor's due diligence will not identify significant matters not previously identified by us or management of the Company. Further, our work is not designed to and is not likely to reveal fraud or misrepresentation by the management of the Company or any other person.

PricewaterhouseCoopers LLP is not a registered broker/dealer as defined by Federal securities laws. Our role is that of an advisor to the Company, not a broker of securities, and any fee paid to PricewaterhouseCoopers LLP is not contingent on a transaction closing nor is it based on the value of the Company. Further, it is understood that PricewaterhouseCoopers LLP is not authorized to make any decisions or to negotiate with others on behalf of the Company and will not hold itself out as having any authority to do so for the Company. Any descriptive information which PricewaterhouseCoopers LLP advises and assists the Company in preparing will be the sole responsibility of the Company and should not be referenced to PricewaterhouseCoopers LLP by name.

2.2 Deliverables:

If requested, upon the completion of our work, we will provide you with a written report setting forth the significant matters that came to our attention. You understand that any report we prepare on the business will not be written from an investor's perspective. This report in either draft or final form or portions thereof including our oral comments, should neither be associated with the financial statements of the Company nor be communicated or distributed to any party who is not a member of the management of the Company, other than the Company's legal counsel, nor should they be referred to or quoted, in whole or in part, in any offering memorandum, prospectus, registration statement, public filing, loan, other agreement or document, in any such case without our express written consent (which is not to be unreasonably withheld) or except as required by law, regulation, or legal process. In the event that our report is to be distributed to another party, a release letter similar to that set forth in Exhibit II must be received from that party prior to the distribution. It is agreed that the terms of such release letter are to be determined exclusively by PricewaterhouseCoopers LLP, provided that PwC shall not require a release letter from a potential investor that is less favorable to that party than as set forth on Exhibit II. In the event that our report is to be distributed to a potential investor, we will require your assurance that any potential investor receiving our report will be given an opportunity to carry out its own due diligence.



During the engagement we may provide oral comments, or drafts of: written reports, presentations, letters, schedules or hard or soft copies of electronic work products. As these represent work in progress and/or not our final findings, we do not assume any responsibility in respect of them. The final results of our work will be contained in our final report.

2.3 Delphi's Responsibilities:

It is your responsibility to determine the adequacy of the work to be performed for your purposes. We make no representations as to whether these procedures are sufficient for your purposes. Also it is understood that it is your right and responsibility to (1) designate a management-level individual or individuals to be responsible for overseeing the services being provided, (2) evaluate the adequacy of the services performed and any findings that result, (3) make all management decisions and perform all management functions, including accepting responsibility for the results of the our services, and (4) determine exclusively the scope of work included in Exhibit I, which will be subject to a work plan to be authorized by you. The Company is solely responsible for the plan process; for implementation of any advice; for the materials created in connection with this engagement and for all information provided to potential investors, including but not limited to any descriptive memoranda, management presentations and projected financial information, for all negotiations with third parties and for determining the adequacy and acceptability of any offers received by third parties.

2.4 Timing:

The timing of our services to be provided hereunder is as follows:

Project Start Date:	December 15, 2006
Estimated Project Completion Date:	March 31, 2007

III. RESOURCES ASSIGNED TO THIS SOW:

The PricewaterhouseCoopers personnel assigned to lead the services under this SOW are as follows:

Colin Wittmer, Lead Engagement Partner
Michael Burwell, Concurring Review Partner
Pete Smidt, Lead Engagement Director
Dave Dilcher, Lead Human Resources Partner
Eric Miller, Lead Tax Partner



IV. PAYMENT; EXPENSES; AND INVOICES:

4.1 Payment Terms:

Payment terms are consistent with the terms in Section 4 of the Agreement.

4.2 Professional Fees and Expenses:

Completion of the procedures is subject to, among other things, appropriate cooperation from Company personnel including providing necessary information and timely responses to our inquiries. We will advise you promptly should we believe we would be unable to complete the procedures and issue our report.

Our fees will be based on applying the hourly rates for the individuals assigned to the engagement. Our agreed upon rates are as set forth below:

	<u>Low</u>	<u>High</u>
Partner & Managing Director	\$775	\$900
Director	\$515	\$600
Manager	\$390	\$450
Senior	\$325	\$375
Associate	\$290	\$325
Administration	\$100	\$150

We estimate our fees for this engagement will range from \$3,500,000 to \$5,500,000.

If, during the course of our work, it appears that our fee will exceed our estimate, we will advise you immediately and we will not undertake additional work without prior approval.

We also will bill you for our reasonable out-of-pocket expenses and our internal per-ticket charges for booking travel. Our fees and expenses will be billed in accordance with Sections 3 and 4 of the Agreement.

V. OTHER TERMS AND CONDITIONS THAT SHALL APPLY TO THIS SOW:

5.1 Limitation of Liability

Because of the importance of oral and written representations by Delphi or Delphi management on PwC's ability to effectively perform the services as set forth in this SOW, Delphi releases PwC from any and all claims, liabilities, costs and expenses attributable to any knowing misrepresentation by Delphi or Delphi management.

Except to the extent finally determined to have resulted from the gross negligence or intentional misconduct of PwC, PwC's liability to pay damages for any losses incurred by



Delphi as a result of a breach of contract, negligence or other tort committed by PwC, regardless of the theory of liability asserted, is limited to no more than the total amount of fees paid to PwC for Services provided under this SOW.

In the unlikely event that differences concerning our services or fees should arise that are not resolved by mutual agreement, to facilitate judicial resolution and save time and expense of both parties, Delphi and PricewaterhouseCoopers have agreed that: (1) any controversy or claim with respect to, in connection with, arising out of, or in any way related to this SOW or the services provided by PricewaterhouseCoopers to Delphi as outlined in this SOW, including any matter involving a successor in interest or agent of Delphi or of PricewaterhouseCoopers, shall be brought in the Bankruptcy Court or the District Court for the Southern District of New York if such District Court withdraws the reference; (2) PricewaterhouseCoopers and Delphi and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have or retain jurisdiction over such claims or controversies) for the resolution of such claims, causes of actions or lawsuits; (3) PricewaterhouseCoopers and Delphi, and any and all successors and assigns thereof, waive trial by jury, such waiver being informed and freely made; (4) if the Bankruptcy Court, or the District Court if the reference is withdrawn, does not have or retain jurisdiction over the foregoing claims and controversies, PricewaterhouseCoopers and Delphi, and any and all successors and assigns thereof, will submit first to non-binding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures set forth in Exhibit III to this SOW; and (5) judgment on any arbitration award may be entered in any court having proper jurisdiction.

Further, PricewaterhouseCoopers has agreed not to raise or assert any defense based upon jurisdiction, venue, abstention or otherwise to the jurisdiction and venue of the Bankruptcy Court or the District Court for the Southern District of New York (if such District Court withdraws the reference) to hear or determine any controversy or claims with respect to, in connection with, arising out of, or in any way related to this SOW or the services provided hereunder.

5.2 Other matters:

PricewaterhouseCoopers LLP is owned by professionals who hold CPA licenses as well as by professionals who are not licensed CPAs. Depending on the nature of the services we provide, non-CPA owners may be involved in providing services to you now or in the future.

There are other PricewaterhouseCoopers teams assigned to engagements for Delphi that have been completed or are underway. The PricewaterhouseCoopers team assigned to this engagement will not have access to the team members, working papers or reports of those other PricewaterhouseCoopers engagements without Delphi's prior consent.

If there are any questions, please call Colin Wittmer, Partner, at (646) 471 3542 or Mike Burwell, Partner, at (313) 394 3504 who will lead our engagement team. If the services



outlined herein are in accordance with your requirements and if the above terms are acceptable, please have one copy of this letter signed in the space provided below and return it to us.

IN WITNESS WHEREOF, the parties to the above referenced Agreement have caused this SOW to be executed by their authorized representatives.

PwC LLP			
Signature _____	Printed Name Colin Wittmer	Title Partner	Date Dec. 15, 2006
Delphi Corporation			
Authorized Signature _____	Printed Name John Sheehan	Title Vice President, Chief Restructuring Officer	Date Dec. 15, 2006



Exhibit I

The following is a summary of the due diligence areas for which we propose to perform due diligence procedures. Given our understanding of the Company's organization and reporting structure, we expect to perform and report on certain procedures for each operating division as appropriate using separate teams, all coordinated via a central team located at Delphi Headquarters in Troy, MI.

Financial Due Diligence

1. Obtain an understanding of the Company's accounting policies and how those policies impact reported results. Assess the overall adequacy of the Company's compliance with Sarbanes-Oxley rules and reporting responsibilities.
2. Obtain an understanding of the status of significant "investigations" into the Company's financial reporting and the Company's current estimate, if any, of the range of the potential effects to its reported earnings.
3. Understand significant joint-venture agreements and how their accounting treatment impacts reported EBITDA and cash flow.
4. Summarize the key financial aspects of transactions and agreements/arrangements between the Company and General Motors.
5. Perform appropriate due diligence procedures on the following subject areas pursuant to a work plan to be authorized by you:
 - (a) Quality of Earnings / Cash Flow (performed for each operating division as appropriate)
 - (b) Operating Division Analysis and Corporate Headquarters (performed for each operating division as appropriate)
 - (c) 2007 to 2012 Business Plan (performed for each operating division as appropriate)
 - (d) Balance Sheet
 - (e) Tax Due Diligence
 - (f) Employee Benefits Due Diligence



Exhibit II

Standard Release Letter - Report Access Requested by Client for Nonclient

[Nonclient Recipient Letterhead]

[Date]

Colin Wittmer
PricewaterhouseCoopers LLP
PricewaterhouseCoopers Center
300 Madison Ave.
New York, NY 10017

Dear Mr. Wittmer:

Delphi Corporation (the "Company") has informed [name of recipient] that PricewaterhouseCoopers LLP has performed certain procedures to assist the Company in connection with its own due diligence of the Company. We understand that the work performed by PricewaterhouseCoopers LLP was performed in accordance with instructions provided by Company and was performed exclusively for the Company's sole benefit and use.

The Company has requested that PricewaterhouseCoopers LLP provide [name of recipient] access to the report of their findings dated [date]. [name of recipient] acknowledges that this report was prepared at the direction of the Company and may not include all procedures deemed necessary for the purposes of [name of recipient] and that certain findings and information may have been communicated to the Company that are not reflected in the report. Potential investors should take note that this document is different in scope and content from a due diligence report typically prepared for potential investors. The report is provided to potential investors solely to assist the Company in providing relevant information about the business; it has not been prepared as, and it should not be used in place of, the due diligence enquiries and procedures potential investors would normally carry out prior to investing in a business.

In consideration of PricewaterhouseCoopers LLP allowing [name of recipient] access to the report and, if requested by [name of recipient], discussing the report, [name of recipient] agrees that it does not acquire any rights as a result of such access that it would not otherwise have had and acknowledges that neither PricewaterhouseCoopers LLP nor any other PricewaterhouseCoopers Firm involved in performing the work or preparing the report ("Released Firm") assumes any duties or obligations to [name of recipient] in connection with such access.



[name of recipient] agrees to release PricewaterhouseCoopers LLP, each Released Firm and their personnel from any claim by [name of recipient] that arises as a result of PricewaterhouseCoopers LLP permitting [name of recipient] access to the report. Further, [name of recipient] agrees not to disclose or distribute the report, or information received, orally or in writing from PricewaterhouseCoopers LLP or a Released Firm to any other parties (including, if applicable, to any other members of a lending syndicate) without PricewaterhouseCoopers LLP's prior written consent, except as required by law, regulation, or legal process, provided that, except in the case of routine supervisory examinations by bank regulatory authorities, [name of recipient] provides PricewaterhouseCoopers LLP with prompt notice of any request that [name of recipient] disclose such information (so long as such notice is not prohibited by law), so that PricewaterhouseCoopers LLP may at its option object to the request and/or seek an appropriate protective order. It is understood and agreed that any objection of PricewaterhouseCoopers LLP to such a request shall not affect [name of recipient]'s obligations to produce materials called for by appropriate legal or regulatory process.

Acknowledged by [name of recipient] representative:

By: _____
(Name of company official)

(Title)

(Date)



Exhibit III

Dispute Resolution Procedures

The following procedures shall be used to resolve any controversy or claim ("dispute") as provided in this SOW. If any of these procedures are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and binding on the parties to the fullest extent permitted by law.

Mediation

A dispute shall be submitted to mediation by written notice to the other party or parties. In the mediation process, the parties will try to resolve their differences voluntarily with the aid of an impartial mediator, who will attempt to facilitate negotiations. The mediator will be selected by the parties. If the parties cannot agree on the mediator, a mediator will be designated by the American Arbitration Association ("AAA") or JAMS/Endispute at the request of a party. Any mediator so designated must be acceptable to all parties.

The mediation will be conducted as specified by the mediator and will be agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of mediator, to reach an amicable resolution of the dispute.

The mediation will be treated as a settlement discussion and therefore will be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. No recording or transcript shall be made of the mediation proceedings.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Arbitration

If a dispute has not been resolved in 90 days after the written notice beginning the mediation process (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute will be settled by arbitration. The arbitration will be conducted in accordance with the procedures in this document and the Arbitration Rules for Professional Accounting and Related Services Disputes of the AAA ("AAA Rules").

EXHIBIT F

COMPANY	CONTACT	ADDRESS1	CITY	STATE	ZIP
Mayer, Brown, Rowe & Maw LLP	Paul J.N. Roy	71 South Wacker Drive	Chicago	IL	60606-1404

EXHIBIT G

Delphi Corporation
PricewaterhouseCoopers Retention
Special Parties Service List

CREDITORNAME	CREDITORNOTICENAME	ADDRESS1	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY/FUNCTION
PricewaterhouseCoopers LLP Office of the General Counsel	Kim A. Thompson	3 Embarcadero Center	San Francisco	CA	94111	415-498-7950	813-329-8664	kim.thompson@us.pwc.com	PricewaterhouseCoopers General Counsel
PricewaterhouseCoopers LLP	Colin Wittmer	PricewaterhouseCoopers Center 300 Madison Avenue	New York	NY	10017	646-471-3542	813-375-6478	colin.e.wittmer@us.pwc.com	PricewaterhouseCoopers